

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
Date Issued 02/74
Revisions marked #

Filing Number 7,002
Page 1 of 48

SUBJECT

Uniform Expenditure Classification Expenditure Sub-Object Codes

PURPOSE

To identify and define the expenditure classifications prescribed by the Director of Accounts and Reports for use in the Statewide Accounting and Reporting System (STARS).

AUTHORITATIVE REFERENCES

K.S.A. 75-3728

GENERAL INFORMATION

Introduction

K.S.A. 75-3728 makes the Director of Accounts and Reports responsible for formulating a central accounting system and maintaining central accounting records. This statute requires state agencies to maintain uniform classifications of accounts and reports as prescribed by the Director. This statute further requires the Director to design, revise, and direct the use of accounting records and fiscal procedures and prescribe uniform classifications for receipts and expenditures for all state agencies. The Generally Accepted Accounting Principles (GAAP) basis is done annually for the Statewide Comprehensive Annual Financial Report.

Each expenditure is classified in STARS at a primary, intermediate, and detail level through the use of a four-digit expenditure sub-object code. These classifications facilitate the various levels of reporting detail required for budgetary, financial, management, or other reports.

Nine primary expenditure classifications are prescribed. Intermediate classifications are assigned within each primary classification. Within each intermediate classification are the detail classifications used to code accounting transactions.

The prescribed primary classifications are:

- 1001 *Salaries and Wages:* Amounts paid to, or on behalf of, elected or appointed state officials and employees.
- 2000 *Contractual Services:* Payments for communications, freight and express, printing and advertising, rentals, repairing and servicing, employee travel expense reimbursement, utilities, and professional or other services.
- 3001 *Commodities:* Payments for consumable supplies, maintenance materials and parts, and other miscellaneous purchases.

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 2 of 48

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- 4000 *Capital Outlay*: Payments for machinery, equipment, land, buildings and other major purchases with an expected service life of one year or longer.
- 5000 *Grants, Claims and Shared Revenue*: Disbursements for grants, claims, shared revenue and other related disbursements where the disbursing agency does not receive a direct service or tangible asset.
- 6000 *Debt Service*: Payments of principal, interest and service charges on borrowed money.
- 7000 *Non-Expense Items*: Disbursements for refunds, advances, transfers, investments and other disbursements not properly classified as governmental expenditures.
- 8000 *Non-Expense Items - Investments by Kansas Public Employees Retirement System*: Disbursements for investment activities of the Kansas Public Employees Retirement System.

To determine the proper expenditure sub-object code for an expenditure transaction, first select the primary classification in the above listing that best describes the expenditure. Then, locate the primary classification in the expenditure sub-object code listing [below](#). Review the intermediate classifications within the primary classification and select the specific expenditure sub-object code (i.e. detail classification) that best describes the expenditure.

In addition, a [coding guide](#) has been included to assist in making expenditure sub-object code selections for primary classifications 2000, Contractual Services; 3000, Commodities; and 4000, Capital Outlay.

Receipt Transactions Requiring an Expenditure Sub-Object Code

Certain receipt transactions are recorded in STARS as reductions to expenditures rather than revenues. For example, a refund received from a vendor for a return of goods purchased by the State is recorded in STARS as an expenditure reduction rather than a revenue. These receipt transactions require an expenditure sub-object code, rather than a revenue sub-object code, when coding these transactions for processing in STARS. (Likewise, certain disbursement transactions are recorded in STARS as revenue reductions rather than expenditures and require the use of a revenue sub-object code.)

Specific transaction codes have been established in STARS to process these transactions. State agencies should be aware of coding requirements for individual transaction codes and, specifically, whether each transaction code used requires a revenue sub-object code or an expenditure sub-object code. State agencies may request STARS Report DAFR8640, Transaction Code Decision Table, using the normal STARS report request procedures to obtain a current listing of transaction codes identified to STARS. This listing provides specific requirements for each transaction code and is useful in coding STARS transactions.

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date **01/12/06**
Date Issued **02/74**
Revisions marked **#**

Filing Number 7,002
Page 3 of 48

State agencies with on-line capabilities may review transaction codes on-line by accessing Screen 28, Transaction Code Decision Table, through the STARS System Management Menu.

STARS LISTING OF EXPENDITURE SUB-OBJECT CODES AND STARS ON-LINE INQUIRY

State agencies may request either STARS Report DAFR6650, Object Hierarchy, or DAFR8750, Descriptor Table Listing, D10 Expenditure Sub-Object Descriptor Table, using the normal STARS report request procedures to obtain a current listing of expenditure sub-object codes. The DAFR6650 report lists both expenditure and revenue primary object, intermediate (summary) object, and sub-object codes. The report is sorted in object, summary object, and sub-object order. The DAFR8750 report lists each expenditure sub-object code identified to STARS along with the assigned primary classification (shown on the report as "Object Level 1") and intermediate classification ("Object Level 2").

State agencies with on-line capabilities may review expenditure sub-object codes on-line by accessing Screen 23, Descriptor Table Maintenance/Inquiry (Table ID Number 10, Expenditure Sub-object Codes), through the STARS Table Maintenance Menu.

Payments to vendors classified under certain expenditures sub-object codes are reportable to the Internal Revenue Service and the Kansas Director of Taxation on either form W-2 or 1099. Those object codes are indicated through out this filing with a ** symbol. See PPM filing no. 11,749 for a complete discussion of vendor numbers used in STARS for transactions processing and in financial and tax reporting.

PROCEDURES

None

CONTACT SOURCES

1. Requests to establish, revise, or delete expenditure sub-object codes should be directed to:

Division of Account and Reports
Central Accounting Services Section
Financial Integrity Team

2. Requests for assistance in determining proper expenditure sub-object code classifications, when the proper classification cannot be determined from the sub-object code listing or coding guide, should be directed to:

**DIVISION OF ACCOUNTS AND REPORTS
POLICY AND PROCEDURE MANUAL**

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 4 of 48

Division of Accounts and Reports
Central Accounting Services Section
Audit Services Team

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
Date Issued 02/74
Revisions marked #

Filing Number 7,002
Page 5 of 48

EXPENDITURE CLASSIFICATION EXPENDITURE SUB-OBJECT CODES

1001 SALARIES AND WAGES

Amounts paid to, or on behalf of, elected or appointed state officials and employees for their services.

1002 *Salaries and Wages

- 1010 Pay of Regular Classified Employees Hired under Provisions of State Civil Service Laws
- 1011 Pay of Temporary Classified Employees Hired under Provision of State Civil Service Laws
- 1012 Shift Differential Pay of Classified Employees
- 1013 Overtime Pay of Classified Employees
- 1014 Holiday Pay of Classified Employees
- 1015 Taxable Employee Business Expense Pay of Classified Employees
- 1016 Longevity Pay of Classified Employees
- 1017 Holiday Pay of Classified Employees not Included in Base Salary
- 1110 Pay of Regular Unclassified Employees Hired under Provisions of State Civil Service Laws
- 1111 Pay of Temporary Unclassified Employees Hired under Provisions of State Civil Service Laws
- 1112 Shift Differential Pay of Unclassified Employees
- 1113 Overtime Pay of Unclassified Employees
- 1114 Holiday Pay of Unclassified Employees
- 1115 Taxable Employee Business Expense Pay of Unclassified Employees
- 1116 Longevity Pay of Unclassified Employees
- 1117 Holiday Pay of Unclassified Employees not Included in Base Salary
- 1120 *Graduate Teaching Assistants (Monthly)*: Students paid on a monthly basis with teaching responsibilities. (Board of Regents Institutions only)
- 1130 *Student Research Assistants (Monthly)*: Students paid on a monthly basis with research responsibilities. (Board of Regents Institutions only)
- 1140 *Other Students (Monthly)*: Students paid on a monthly basis without teaching or research responsibilities. (Board of Regents Institutions only)
- 1200 *Student Employees (Hourly)*: Students paid on an hourly basis who are appointed on a less than half-time basis at a Board of Regents educational institution. (Board of Regents Institutions only)
- 1300 *Patient Employees*: Patients employed at a state institution. Inmate earnings of state reformatory and state penitentiary prisoners as provided by K.S.A. 75-5211, are classified as "Incentive Earnings," sub-object code 2930.
- 1410 *Foster Grandparent and Senior Companion Pay*: Per diem allowances and compensation.
- 1420 *Kansas National Guard Service Pay*: Per diem allowances and compensation.
- 1510 Legislator Compensation
- 1520 Legislative Allowances (Agency 428 only)

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 6 of 48

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- 1610 Classified Pensions and Retirement Salaries and Wages
 - 1710 Other Employee Compensation - Quality Bonus Awards (Cash)
 - 1720 Other Employee Compensation - Employee Suggestion Awards (Cash)
 - 1730 Salary Advances
 - 1740 *Interchange of Governmental Employees Compensation Payments:* Used by the receiving agency to transmit the gross pay of an employee, received under the Interchange of Governmental Employees Act, to the sending agency to reimburse the sending agency for the salary portion of the employee's payroll costs.
 - 1750 State (Employer) Contribution - Dependent Health Insurance Contributions
 - 1760 State (Employer) Contribution - State Leave Payment Assessments
 - 1780 State (Employer) Contribution - Parking Compensation Reduction Program
 - 1790 State (Employer) Contribution - Local or Transit Tax for Another State
 - 1810 State (Employer) Contribution - Public Employees Retirement System
 - 1820 State (Employer) Contribution - Teachers Retirement - Public Employees Retirement System
 - 1830 State (Employer) Contribution - Educational Institution Employees Retirement System
 - 1840 State (Employer) Contribution - Educational Institution Employees Public Employees Retirement System (Prior Service Credits)
 - 1850 State (Employer) Contribution - Educational Institution Employees Group Life and Disability Insurance
 - 1860 State (Employer) Contribution - Judges Retirement System (Agency 677 only)
 - 1870 State (Employer) Contribution - Correctional Officers Retirement
 - 1880 State (Employer) Contribution - Police and Firemen's Retirement System - K.B.I., Highway Patrol, and Regents Institutions
 - 1910 State (Employer) Contribution - Social Security (OASDI and Medicare)
 - 1920 State (Employer) Contribution - Federal Employees Group Health and Life Insurance (Agency 367 only)
 - 1930 State (Employer) Contribution - Federal Employees Civil Service Retirement (Agency 367 only)
 - 1940 State (Employer) Contribution - Kansas Public Employees' Deferred Compensation Plan
 - 1950 State (Employer) Contribution - Group Health and Hospitalization Insurance
 - 1960 *State (Employer) Contribution - Interchange of Governmental Employees Employer Payroll Contribution Payments:* Used by the receiving agency to transmit the cost of the employer contributions for the employee, received under the Interchange of Governmental Employees Act, to the sending agency to reimburse the sending agency for the employer contributions portion of the employee's payroll costs.
 - 1970 State (Employer) Contribution - Workers' Compensation
 - 1980 State (Employer) Contribution - Unemployment Compensation Tax
 - 1990 State (Employer) Contribution - Flexible Spending Accounts Administrative Fee

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DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
Date Issued 02/74
Revisions marked #

Filing Number 7,002
Page 7 of 48

2000 CONTRACTUAL SERVICES

Payments for communications, freight and express, printing and advertising, rentals, repairing and servicing, employee travel expense reimbursement, utilities, and professional or other services.

***2001 *Communication*:** Includes electronic voice and data transmission costs and postage, postal services and mail handling fees.

2010 *Postage*: Includes postal insurance charges.

2020 *Commercial Local Communication Service*: Paid directly to a commercial vendor (e.g., tariffed Southwestern Bell service, including base line charges for facsimile machines).

2030 *Commercial Long Distance Service*: Paid directly to a commercial vendor (e.g., AT&T service and/or data transmission line service, including charges for long distance facsimile transmissions).

2040 *Other Commercial Communication Service*: Paid directly to a commercial vendor (e.g., leased equipment, including pagers).

2050 *Intergovernmental Local Communication Service Operating Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for local telephone services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.

2051 *Intergovernmental Local Communication Service Capital Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for local telephone services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.

2052 *Intergovernmental Local Communication Service - Vendors Other Than DISC*: Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for local telephone services provided. Cannot be used for payments to DISC.

2060 *Intergovernmental Postage Operating Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for postage or postal services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.

2061 *Intergovernmental Postage Capital Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for postage or postal services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost

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**** IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 8 of 48

reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.

2062 *Intergovernmental Postage Charge - Vendors Other Than DISC:*

Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for postage or postal services provided. Cannot be used for payments to DISC.

2070 *Intergovernmental Long Distance Communication Service Operating Charge -*

DISC: Reimbursement to the Division of Information Systems and Communications (DISC) for long distance telephone services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.

2071 *Intergovernmental Long Distance Communication Service Capital Charge -*

DISC: Reimbursement to the Division of Information Systems and Communications (DISC) for long distance telephone services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.

2072 *Intergovernmental Long Distance Communications Service Charge - Vendors*

Other Than DISC: Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for long distance telephone services provided. Cannot be used for payments for DISC.

2080 *Other Intergovernmental Communication Service Operating Charge - DISC:*

Reimbursement to the Division of Information Systems and Communications (DISC) for other communications services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.

2081 *Other Intergovernmental Communications Service Capital Charge - DISC:*

Reimbursement to the Division of Information Systems and Communications (DISC) for other communication services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.

2082 *Other Intergovernmental Communication Service Charge - Vendors Other Than*

DISC: Reimbursement to a state agency other than the Division of Information Systems and Communications (DISC) for other communications services provided. Cannot be used for payments to DISC.

2090 *Other Communications:* Other communication services not classified elsewhere (e.g., pager air time, mobile radio/telephone, and satellite services).

2091 *Cellular Phones:* This includes all costs associated with the use of cellular phones such as the phone, monthly billings, reimbursements to employees for business use of personal cellular phones, etc.

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** IRS Reportable (Subject to 1099 and/or W-2 Requirements)

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 9 of 48

2101 *Freight and Express: Transportation costs for commodities, livestock, equipment, and personal effects of employees, including UPS and other package delivery services. Transportation costs incurred for specific purchases of goods should be assigned the same expenditure sub-object code as the goods purchased whenever possible. Transportation costs exceeding \$50.00 for capital outlay purchases must be assigned the same expenditure sub-object code and included as part of the cost of the goods purchased for inventory purposes.

2120 Moving of Agency Office Equipment and Supplies

** 2130 Employees' Personal Effects In-State

** 2140 Employees' Personal Effects Out-of-State

2190 Other Freight and Express

2201 *Printing and Advertising: Includes printing, binding, duplicating, blue-printing, engraving, advertising in newspapers or other publications and radio or television time. This includes the cost of incidental paper billed as part of the service. However, acquisition of blank forms, letterheads and other agency stock items are classified "Stationery, Office and Data Processing Supplies", expenditure sub-object code 3710 or 3720.

2210 Printing and Binding (Payments to State Facilities only)

2211 Printing and Binding - Surcharge (Payments to State Facilities only)

2230 Duplicating, Blue-Printing and Reproducing – non-capital

2240 Advertising (e.g. Classified, Legal, and Radio or Television Time)

2290 Other Vendor Printing and Binding – non-capital

2301 *Rents: Includes payments for rental, lease or lease/purchase of land, buildings and equipment.

2300 *State Buildings Capital Charge:* Portion of rental payment representing cost of capital improvements and other costs of state owned buildings which are not allowable under federal cost reimbursement regulations and cannot be paid from federal funds.

** 2310 *Reprographic Equipment Rental:* Includes office-copying equipment.

** 2320 Building Space Rental

** 2330 Equipment Rental

** 2340 Land Rental

** 2360 *Information Processing Equipment Rental:* Includes central processing units, memory, channels, control units, tape drives, disk drives, mass storage, communications controllers and consoles, printers, terminals, plotters, graphics terminals, teletypewriters, data entry equipment, remote job entry stations, scanners and modems.

*** Intermediate Classification - Do not use; A more detailed classification must be used**

**** IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 10 of 48

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- ** 2370 *Information Processing Software Rental*: Includes all types of software for use on computer systems equipment or information processing equipment.
- 2380 *State Buildings Operating Charge*: Portion of rental payment representing the basic operating costs of state owned buildings as defined by federal cost reimbursement regulations.
- ** 2390 Other Rentals
- *2401 *Repairing and Servicing***: Expenditures for outside labor, including materials and replacement parts, in maintaining, fixing, restoring, renewing and mending equipment, machinery, facilities, buildings and grounds.
- ** 2410 Passenger Car Repair and Service
- ** 2420 Other Self-Propelled Equipment Repair and Service
- ** 2430 Machinery, Equipment (Except Self-Propelled), Furniture and Fixtures Repair and Service
- ** 2440 Buildings and Grounds Repair and Service – non-capital
- ** 2450 Highway and Bridge Repair and Service (Agencies 276, 710)
- ** 2470 *Information Processing Equipment Repair and Service*: See expenditure sub-object codes 2360, 4130, 4160 and 4660 for types of equipment.
- ** 2480 *Information Processing Equipment Software Maintenance and Service*: See expenditure sub-object codes 2370 and 4180 for types of software.
- ** 2490 *Other Repair and Service*: Not otherwise classified.
- *2501 *In-state Travel and Subsistence***: Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile within the borders of the State of Kansas. This includes fares for riding public conveyances, private car mileage, expenses of operating state owned vehicles, subsistence (meals and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure sub-object codes.

Please note that border city travel is considered out-of-state travel and coded in the 2502 series if lodging expenses or registration fees are incurred. Travel occurring within the State of Kansas but associated with out-of-state or international trips are coded in the 2502 or 2503 series as appropriate.

2511 Private Vehicle Mileage for In-State Travel

2521 Hire of Passenger Cars, Airplanes and Buses for In-State Travel

2531 State Car Expense for In-State Travel

2571 Railroad, Airplane and Bus Fares for In-State Travel

2581 Subsistence (Meals and Lodging) for In-State Travel

2591 Non-subsistence Items for In-State Travel

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
Date Issued 02/74
Revisions marked #

Filing Number 7,002
Page 11 of 48

2502 *Out-of-State Travel and Subsistence: Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the borders of the State of Kansas but within the United States. This includes fares for riding public conveyances, private car mileage, expenses of operating state owned vehicles, subsistence (meals and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure sub-object codes.

Please note that border city travel is considered out-of-state travel if lodging expenses or registration fees are incurred. Travel occurring within the State of Kansas but associated with an out-of-state trip is coded in this series. Travel occurring out-of-state but associated with an international trip is coded in the 2503 series.

2512 Private Vehicle Mileage for Out-of-State Travel
2522 Hire of Passenger Cars, Airplanes and Buses for Out-of-State Travel
2532 State Car Expense for Out-of-state Travel

2572 Railroad, Airplane and Bus Fares for Out-of-State Travel
2582 Subsistence (Meals and Lodging) for Out-of-State Travel
2592 Non-subsistence Items for Out-of-State Travel

2503 *International Travel and Subsistence: Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the United States. This includes fares for riding public conveyances, private car mileage, expenses of operating state owned vehicles, subsistence (meals and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure sub-object codes. Travel occurring within the State of Kansas but associated with an international trip is coded in this series.

2513 Private Vehicle Mileage for International Travel
2523 Hire of Passenger Cars, Airplanes and Buses for International Travel
2533 State Car Expense for International Travel

2573 Railroad, Airplane and Bus Fares for International Travel
2583 Subsistence (Meals and Lodging) for International Travel
2593 Non-subsistence Items for International Travel

2601 *Fees - Other Services: Payments for services rendered, other than salaries and wages, including payments to wards and clients. Fees incurred should be itemized where required.

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 12 of 48

2610 *Recruitment Expenses*: (Note: Moving expense reimbursement of in-state applicants hired, when allowed, should be expenditure sub-object code 2130 and moving expense reimbursement for out-of-state applicants hired should be expenditure sub-object code 2140.)

**

2620 Honorariums

2621 Honorariums - Reimbursement of Travel Expenses

2630 *Computer Programming Services, Data Processing Services and Database Access Fees Operating Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for computer programming, data processing and database access services provided that represent the basic operating cost which is limited to costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.

2631 *Computer Programming Services, Data Processing Services and Database Access Fees Capital Charge - DISC*: Reimbursement to the Division of Information Systems and Communications (DISC) for computer programming, data processing and database access services provided for that portion representing the cost of capital improvements and other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.

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2632 *Computer Programming Services and Data Processing Services Charge - Vendors Other Than DISC*: Payments to vendors other than the Division of Information Systems and Communications (DISC) for computer programming and data processing services provided. Cannot be used for payment to DISC.

**

2633 *Database Access Fees Charge - Vendors Other Than DISC*: Payment to vendors other than the Division of Information Systems and Communications (DISC) for database access services provided. Cannot be used for payments to DISC.

**

2640 Recording Fees, Servicing Fees and Other Court Costs (Paid to Governmental Entities)

**

2650 Laboratory Fees

2660 Tuition for Employees and Students

**

2670 Boarding Home Payments (Care of Wards)

**

2680 Maintenance and Tuition for Rehabilitation Clients

**

2690 Other Fees

2691 Credit Card Fees and Charges

2692 *Bank Fees Charged by Contractor Banks*: Reimbursement to the State Treasurer for fees charged by contractor banks. This is a direct passthrough cost.

2693 *SOKI³ Development and Maintenance Fees*: Reimbursement to the State Treasurer for development and maintenance of the State of Kansas Interactive Internet Interfund System.

2694 *Non-Payroll Warrant/Electronic Fund Transfer (EFT) Fees – Operating Charge*: Reimbursement to the State Treasurer for non-payroll warrant/EFT services provided that represent the basis operating cost which is limited to

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 13 of 48

costs defined by federal cost reimbursement regulations. This is commonly known as the federal reimbursement rate on federal grant claims.

2695 *Non-Payroll Warrant/Electronic Fund Transfer (EFT) Fees – Capital Charge:* Reimbursement to the State Treasurer for non-payroll warrant/EFT services provided that portion representing other costs which are not allowable under federal cost reimbursement regulations. These costs are not chargeable against federal funds and must be paid solely from state funds.

2696 E-Checks Fees and Charges

** 2697 Military Activation Payments

** 2698 Military Pay Differential

***2701 Fees - Professional Services:** Payments for professional services rendered, other than salaries and wages. Fees incurred should be itemized where required.

- ** 2700 Administrative Services
- ** 2710 Architects and Engineers – non-capital
- ** 2720 Attorneys and Lawyers
- ** 2730 Physicians and Medical Associations
- ** 2740 Hospitals and Nursing Homes
- ** 2750 Advertising Agencies
- ** 2760 Veterinarians
- ** 2770 Lecturers, Speakers and Entertainers
- ** 2780 Accountants and Auditors
- ** 2790 Other Professional Fees – non-capital
- ** 2791 Information Systems Consulting Services

***2801 Utilities:** Expenditures for services generally defined as public utilities, except telephone and telegraph.

- 2810 Electricity
- 2820 Natural Gas
- 2830 Steam
- 2840 Water
- 2850 Sewage Charges
- 2860 Solid Waste Charges
- 2890 Other Utilities

***2901 Other Contractual Services**

- 2910 Dues, Memberships and Subscriptions (in Agency Name only)
- ** 2920 Laundry, Dry Cleaning and Towel Service
- 2930 Incentive Earnings (Ward or Inmate)
- 2940 Recreation and Entertainment
- ** 2950 Non-Employee Awards, Rewards, Premiums, and Bounties – IRS Reportable

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 14 of 48

2954 Non-Employee Awards, Rewards, Premiums and Bounties - Not IRS Reportable

2960 Surety Bond and Insurance Premiums

2970 Official Hospitality

** 2980 Employee Awards (Non-Cash) – IRS Reportable

2984 Employee Awards (Non-Cash) – Not IRS Reportable

2990 Other Contractual Services

3001 COMMODITIES

Expenditures for supplies and materials, including consumable supplies and materials and parts purchased for equipment repair and maintenance performed by state personnel. This includes equipment purchases with a unit cost of less than \$500.00 or an expected service life of less than one year.

****3002 Clothing***

3000 *Clothing*: Includes wearing apparel, all material to be made into clothing, and thread, buttons, zippers and related items.

3008 Clothing - BPC Purchases

****3101 Feed and Forage***

3100 *Feed and Forage*: Includes corn, hay, oats, ensilage, cottonseed meal, salt and other food and conditioners, excluding medicines, for animals.

3108 Feed and Forage - BPC Purchases

****3201 Food for Human Consumption***

3200 *Food for Human Consumption*: Food substances, excluding medicines, consumed to sustain life. This includes livestock and poultry bought for immediate slaughter for human consumption.

****3301 Fuel Non-Motor Vehicle Use***): Includes fuels used for cooking, heating and generating power. Natural gas purchases are classified expenditure sub-object 2820.

3308 Fuel (Non-Motor Vehicle Use) - BPC Purchases

3320 Fuel Oil, Diesel and Kerosene

3330 Liquid Propane Gas and Butane

3390 Other Fuel

****3401 Maintenance and Construction Materials, Supplies and Parts***: Includes materials and parts purchased in repairing and maintaining physical plants, highways and bridges, computer systems and other equipment, where the labor is

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 15 of 48

performed by state personnel. This classification does not include maintenance parts, supplies, or accessories for motor vehicles.

3408 Maintenance and Construction Materials, Supplies and Parts - BPC Purchases

3410 Materials and Supplies for Buildings and Grounds – non-capital

3420 Highway and Bridge Materials and Supplies, Including Rest Areas in Roadside Parks (Agencies 276, 710)

3430 *Computer Systems Maintenance Parts and Materials*: Parts and materials for repair of computer systems equipment, information processing equipment, microcomputer systems equipment and data communications equipment. See expenditure sub-object codes 2360, 4130, 4160 and 4660 for types of equipment.

3490 Other Equipment Parts, Materials and Supplies

3501 *Motor Vehicle Parts, Supplies and Accessories: Items used or consumed in the operation and maintenance of motor vehicles and aircraft, including fuel, oil, grease, batteries, tires, tubes, chains, and repair parts.

3508 Motor Vehicle Parts, Supplies and Accessories - BPC Purchases

3510 Gasoline

3520 Diesel Fuel

3530 Gasohol

3540 Liquefied Petroleum, Butane, Natural Gas

3550 Aircraft Fuel

3560 Motor Oil

3590 Other Parts, Supplies, and Accessories

3601 *Professional and Scientific Supplies and Materials: Includes school supplies, hospital supplies, laboratory supplies, engineering supplies, medical supplies and drugs.

3608 Professional and Scientific Supplies and Materials - BPC Purchases

3610 Drugs and Pharmaceuticals

3620 Animal Drugs

3630 Chemicals

3690 Other Professional, Scientific Supplies and Materials

3701 *Stationery, Office and Data Processing Supplies

3708 Stationery, Office and Data Processing Supplies - BPC Purchases

3710 *Stationery and Office Supplies*: Includes blank forms, letterhead stationery, adding machine paper, binders, carbon paper, paper clips, indexes, ink, desk pads, machine ribbons, rulers, other related items and office equipment with a unit cost of less than \$500.00.

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 16 of 48

3720 *Data Processing Supplies*: Magnetic tape, disk storage devices (unit cost less than \$500.00), tab cards, continuous forms, printer ribbons, computer-output microform (COM) stock, plotter paper and inks, toner cartridges and other consumable supplies used with computer systems, information processing, microcomputer systems or data communications equipment. See expenditure sub-object codes 2360, 4130, 4160 and 4660 for types of equipment.

3730 *Telecommunications Termination Equipment*: Communications line terminating elements including telephones, key sets, signal interfaces or conditioning units costing under \$500.00 per item.

3801 *Research Supplies and Materials: Laboratory supplies, medical supplies, drugs, and chemicals used directly in scientific research activities. This does not include materials, supplies and services incidental to the primary research function such as office supplies, animal food and typewriter repair.

3800 Research Supplies and Materials (Except Chemicals)

3808 Research Supplies and Materials - BPC Purchases

3830 Research Chemicals

3901 *Other Supplies, Materials and Parts

3908 Other Supplies, Materials and Parts - BPC Purchases

3910 Agricultural Supplies (Other than Feed and Forage), Materials and Parts

3920 Household, Laundry and Kitchen Supplies and Materials

3930 Power Plant Supplies

3940 Recreation Supplies and Materials

3950 Small Tools

3960 Motor Vehicle License Tags (For Resale)

3970 Supplies Used in Manufacturing and Printing (For Resale)

3980 Commodities Purchased for Resale to Using Departments

3990 *Other Supplies, Materials and Parts*: Includes supplies, materials and parts purchased for resale to the public and items not classified elsewhere.

3998 Labor Charges Associated with the Purchase of Parts - BPC Purchases

3999 Pending Credit - BPC Purchases

4000 CAPITAL OUTLAY

Purchase or installment purchase of land and nonstructural improvements to land and buildings; equipment, machinery, apparatus, furniture, fixtures, and devices, which have an expected service life of one year or longer; and livestock bought for breeding, feeding and general utility purposes. Expenditure sub-object codes in the capital outlay series include both inventory and non-inventory items. Expenditure sub-object codes ending in a "9" and expenditure sub-object codes 4810 through 4980 are non-inventory items.

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
Date Issued 02/74
Revisions marked #

Filing Number 7,002
Page 17 of 48

A dual sub-object code system was implemented for expenditure sub-object codes 4010 through 4669. Acquisitions of items with a useful life expectancy of one year or more and with total cost greater than \$500.00 and less than \$5,000.00 should be coded as sub-object 4XX9 (non-inventory), and items with a useful expectancy of one year or more and costing \$5,000.00 or more will be classified as sub-object code 4XX0 (inventory). Upgrades to existing equipment originally costing \$5,000.00 or more, should be coded 4XX0 regardless of the cost of the upgrade. Installment purchases where the sum of the installments is \$5,000.00 or more should be coded 4XX0. All costs (freight, installation, options, accessories, cost of various pieces to assemble, installments, etc.) of getting a capital item in place should be capitalized and the appropriate sub-object code based on the total cost should be used regardless of the cost of the individual components.

4001 *Equipment, Machinery, Furniture and Fixtures: Movable items of tangible personal property which have a unit cost of \$5,000.00 or more and an expected service life of one year or longer.

- 4010 Agricultural Equipment and Machinery
- 4019 Agricultural Equipment and Machinery - Non-Inventory
- 4020 Household, Laundry and Kitchen Equipment and Furniture
- 4029 Household, Laundry and Kitchen Equipment and Furniture - Non-Inventory
- 4030 Office Furniture, Fixtures and Equipment
- 4039 Office Furniture, Fixtures and Equipment - Non-Inventory
- 4040 Professional and Scientific Equipment
- 4049 Professional and Scientific Equipment - Non-Inventory
- 4050 Passenger Cars
- 4059 Passenger Cars - Non-Inventory
- 4060 Trucks and Other Self-Propelled Equipment
- 4069 Trucks and Other Self-Propelled Equipment - Non-Inventory
- 4070 Road and Highway Machinery and Equipment (Agencies 276, 710)
- 4079 Road and Highway Machinery and Equipment (Agencies 276,710) - Non-Inventory
- 4080 Shop and Plant Maintenance Equipment
- 4089 Shop and Plant Maintenance Equipment - Non-Inventory
- 4090 Other Equipment, Machinery, Furniture and Fixtures
- 4099 Other Equipment Machinery, Furniture and Fixtures - Non-Inventory

4101 *Livestock

4100 *Livestock:* Horses, cattle, hogs, sheep, chickens and other animals bought for breeding, fattening and general utility purposes. Animals purchased for immediate slaughter for human consumption are classified expenditure sub-object code 3200. Animals (costing less than \$5,000.00 each) purchased for

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date **01/12/06**

Date Issued **02/74**

Revisions marked #

Filing Number 7,002

Page 18 of 48

laboratory or scientific purposes are classified expenditure sub-object code 3690 or 3800.

4109 Livestock - Non-Inventory

4111 *Books and Library Material

4110 *Books and Library Material*: Includes reference and professional books, library material purchases, microfilm, motion pictures, and cassettes which have a unit cost of \$5,000.00 or more and have an expected service life of one year or longer.

4119 Books and Library Material - Non-Inventory

4121 *Reprographic Equipment

4120 *Reprographic Equipment*: Includes office copying equipment.

4129 Reprographic Equipment - Non-Inventory

4131 *Microcomputer Systems and Support Equipment

4130 *Microcomputer Systems and Support Equipment*: Includes microcomputers or personal computers. Typical support equipment includes floppy disk drives, tape cassette drives, printers, plotters, graphics terminals and other interface equipment or computer related parts.

4139 Microcomputer Systems and Support Equipment - Non-Inventory

4161 *Information Processing Equipment

4160 *Information Processing Equipment*: Includes various types of information processing equipment, excluding microcomputer equipment.

4169 Information Processing Equipment - Non-Inventory

4181 *Computer Systems, Information Processing or Microcomputer Systems Software

4180 *Computer Systems, Information Processing or Microcomputer Systems Software*: Includes all types of software. Also includes one-time license fees and fixed number of payments license fees.

4189 Computer Systems, Information Processing or Microcomputer Systems Software - Non-Inventory

4201 *Buildings and Improvements

4200 *Buildings and Improvements*: Includes all structures with a total cost of \$100,000.00 or more, commonly called "buildings", including all attached

***Intermediate Classification - Do not use; A more detailed classification must be used.**

****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 19 of 48

fixtures such as electric wiring and fixtures, plumbing pipes and fixtures, heating and cooling facilities, tunnels, connecting heat, light, water, sewer and other utility lines and all fixed power plant equipment and machinery such as boilers, compressors, stationary motors and generators. This also includes sewage disposal plants, water pumping stations and central refrigerating plants.

4209 Building and Improvements -Non-Inventory Includes structures with a total cost greater than \$500.00 and less than \$100,000.00.

4210 *Facilities Conservation Improvement Program – Principal – Buildings and Improvements - Capital/Inventory:* This captures the principal component of agency intergovernmental payments made to the Department of Administration - Facilities Conservation Improvement Program.

4211 *Facilities Conservation Improvement Program – Interest – Buildings and Improvements - Capital/Inventory:* This captures the interest component of agency intergovernmental payments made to the Department of Administration - Facilities Conservation Improvement Program.

4230 Duplicating, Blue-Printing and Reproducing – Buildings & Improvements – Capital/Inventory

4239 Duplicating, Blue-Printing and Reproducing – Buildings & Improvements – Capital/Non-Inventory

4240 Other Vendor Printing and Binding – Buildings & Improvements – capital/inventory

4249 Other Vendor Printing and Binding – Buildings & Improvements – Capital/Non-Inventory

** 4250 Buildings and Grounds – Building Improvements – Capital/Inventory

** 4259 Buildings and Grounds – Building Improvements – Capital/Non-Inventory

** 4270 Architects and Engineers – Buildings & Improvements – Capital/Inventory

** 4279 Architects and Engineers – Buildings & Improvements – Capital/on-Inventory

** 4280 Other Professional Fees – Buildings & Improvements – Capital/Inventory

** 4289 Other Professional Fees – Buildings & Improvements – Capital/Non-Inventory

4290 Materials and Supplies for Buildings – Capital/Inventory

4299 Materials and Supplies for Buildings – Capital/Non-Inventory

4301 *Land and Interest in Land: Includes the cost of a portion of the earth's surface (excluding any structures thereon), long-term leases (when paid in one lump sum) and easements and right-of-ways.

4310 Land and Interest in Land

4319 Land and Interest in Land - Non-Inventory

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 20 of 48

- 4320 Mineral Rights
- 4329 Mineral Rights - Non-Inventory
- 4330 Assessments for Improvements
- 4339 Assessments for Improvements - Non-Inventory

4401 *Land Nonstructural Improvements

4400 *Land Nonstructural Improvements*: Includes ponds, terraces, dikes, drainage ditches, fences, landscaping, walks, drives, streets, curbs, water wells, and boat ramps.

4409 Land Nonstructural Improvements - Non-Inventory

4430 Duplicating, Blue-Printing and Reproducing – Land – capital/inventory

4439 Duplicating, Blue-Printing and Reproducing – Land – capital/non-inventory

4440 Other Vendor Printing and Binding – Land – capital/inventory

4449 Other Vendor Printing and Binding – Land – capital/non-inventory

** 4450 Buildings and Grounds - Land Improvements - capital/inventory

** 4459 Buildings and Grounds - Land Improvements - capital/non-inventory

** 4470 Architects and Engineers – Land – capital/inventory

** 4479 Architects and Engineers – Land – capital/non-inventory

** 4480 Other Professional Fees – Land – capital/inventory

** 4489 Other Professional Fees – Land – capital/non-inventory

4501 *Highways and Bridges

4500 *Highways and Bridges*: New highway construction and new bridge construction as well as reconstruction let on contract. (Agency 276 only)

***4601 *Telecommunications/Data Facilities (State-Owned)*: Includes various telecommunication and data communication equipment.**

4610 *Telecommunications Termination Equipment*: Communications line terminating elements such as answering machines, pagers, telephones, facsimile machines, key sets, signal interfaces or conditioning units.

4619 Telecommunications Termination Equipment - Non-Inventory

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 21 of 48

4620 *Telecommunications Switching Equipment*: Switching devices both manual and automatic, such as PBX's, attendant consoles, patching, traffic control and system management units.

4629 Telecommunications Switching Equipment - Non-Inventory

4630 *Telecommunications Transmission Equipment*: Facilities used to provide a transmission path between two or more points such as wire or optical cable, microwave, and associated multiplexing units.

4639 Telecommunications Transmission Equipment - Non-Inventory

4640 *Radio (Portable) Equipment*: Non-fixed elements such as vehicular, hand-held transceivers and paging units.

4649 Radio (Portable) Equipment - Non-Inventory

4650 *Radio (Fixed) Equipment*: Stationary radio transmitting or receiving units such as base stations, broadcast stations and receivers used for public information.

4659 Radio (Fixed) Equipment - Non-Inventory

4660 *Data Communications Equipment*: Multiplexors, concentrators, monitors, modems, acoustic couplers, modem eliminators, protocol converters, interfaces and other equipment used primarily for communicating data or information between computer systems or information processing systems.

4669 Data Communications Equipment – Non-Inventory

4801 *Equipment Purchases for Non-State Use: Capital outlay items purchased for non-state use.

4810 Equipment Purchases for Sponsored Contracts (Agency 367 only) – Non-Inventory

4820 Equipment Purchases for Rehabilitation Clients - Non-Inventory

4901 *Other Capital Outlay: Other capital outlay expenditures not classified elsewhere.

4970 Sales Tax on Regents Housing Facilities Purchases (Board of Regents Educational Institutions only) – Non-Inventory

4980 *Agency or Departmental Capital Outlay Purchases*: Refers to either: (a) the purchase of capital equipment by an agency for resale within the agency or to other state agencies; or (b) the purchase of capital equipment by one department from another department within the same agency where the agency wants to retain the original historical cost of the equipment in its inventory records. – Non-Inventory

5000 GRANTS, CLAIMS AND SHARED REVENUE

Aid disbursements made from federal and state funds to individuals, schools, state agencies, non-state organizations, and political subdivisions; payments made due to death, personal injury or property damage; and disbursements of revenue collected by the

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 22 of 48

state to political subdivisions as required by statute. The disbursing agency receives no direct service or tangible asset.

5001 *Federal Aid Payments: Federal funds received by the state and disbursed to state agencies, political subdivisions, or qualified organizations as aid to individuals, school aid, and for other aid as defined in the appropriating act.

5010 Federal Aid to State Agencies, Counties, Cities, Districts, Public Schools,
Community Health Centers and Other Subdivisions of Local Government

5060 Federal Aid to Qualified Non-State Organizations

5101 *State Aid Payments: State funds disbursed to state agencies, political subdivisions, or qualified organizations as aid to individuals, school aid, county roads and city streets, local government and other aid and shared revenue as authorized by law.

5110 State Aid to Counties, Cities, Districts, Public Schools, Community Health Centers and
Other Subdivisions of Local Government.

5120 Shared Revenue (Agencies, 276, 331, 565, and 670 only)

5140 School District Employees Retirement Contributions (Agency 652 only)

5150 Local City - County Sales and Compensating Use Tax (Agency 670 only)

5160 State Aid to Qualified Non-State Organizations

5170 State Aid to Other State Agencies (Interfund Vouchers only)

5180 Local City - County Transient Guest Tax Payments (Agency 670 only)

5201 *Claims: Payments for death, injury, damage to property, punitive and other damages or losses resulting from state activities and legal responsibilities as authorized by proper legal authority; payments under provisions of the Workers' Compensation Act and disability payments under the Kansas Public Employees Retirement Act; or payments returning unclaimed property and income accrued on the unclaimed property held by the State Treasurer. The Internal Revenue Service (IRS) now requires all settlement payments made to the attorney or to the recipient and attorney jointly be reported as gross proceeds on form 1099-MISC. Separate sub-object codes have been established to report gross proceeds payments on form 1099-MISC. For situations where there is not an appropriate expenditure sub-object code established for a 1099 reportable claim, please contact the Central Accounting Services Section.

5200 *Unclaimed Property Claims - Owners:* Payment to owners for unclaimed property held by the State Treasurer. (Agency 670 only)

5202 *Unclaimed Property Claims - Holders:* Payment to holders for owners of unclaimed property held by the State Treasurer (Agency 670 only)

5203 *Unclaimed Property Claims - Other States:* Payment to other states for unclaimed property held by the State Treasurer. (Agency 670 only)

***Intermediate Classification - Do not use; A more detailed classification must be used.**

****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 23 of 48

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- ** 5204 *Interest Income on Unclaimed Property Claims:* Payment of interest income earned on unclaimed property held by the State Treasurer when the unclaimed property is distributed to a claimant. (Agency 670 only)
 - ** 5205 *Dividend Income on Unclaimed Property Claims:* Payment of dividend income earned on unclaimed property held by the State Treasurer when the unclaimed property is distributed to a claimant. (Agency 670 only)
 - ** 5206 *Royalty Income on Unclaimed Property Claims:* Payment of royalty income earned on unclaimed property held by the State Treasurer when the unclaimed property is distributed to a claimant. (Agency 670 only)
 - 5210 Death Claims
 - 5220 Personal Injury Claims
 - 5230 Property Damage or Loss Claims
 - 5240 Workers Compensation Claims (Agency 173 and 331 only)
 - ** 5241 Gross Proceeds Payments to Attorneys for Workers Compensation Claims - 1099 Reportable (Agency 173 and 331 only)
 - 5250 Diseased Animal Indemnification Claims (055 only)
 - 5260 Medical Malpractice Claims (Agency 270 only)
 - ** 5270 Civil Rights Conciliation Claims
 - ** 5271 Gross Proceeds Payments to Attorneys for Civil Rights Conciliation Claims - 1099 Reportable
 - ** 5280 Prompt Payment Act Interest Penalties
 - 5290 Other Claims
 - ** 5291 Gross Proceeds Payments to Attorneys for Other Claims - 1099 Reportable
 - ** 5292 Other Claims - Non Wage Payments

5301 *Employment Security Benefits

5300 *Employment Security Benefits:* Benefit payments to individuals as provided by the Employment Security Law. (Agency 296 only)

5401 *Retirement Annuities and Payments: Retirement and annuity benefits paid to qualified persons under retirement plans authorized by statute (Agency 365 only).

- 5423 Partial Lump-Sum Option - Retirement Benefit - State-Taxed
- 5424 Partial Lump-Sum Option - Retirement Benefit - Local-Taxed
- 5433 Partial Lump-Sum Option - Retirement Benefit-State Untaxed
- 5434 Partial Lump-Sum Option - Retirement Benefit-Local Untaxed
- 5443 Employer Paid Death - State
- 5444 Employer Paid Death - Local
- 5453 Regular Month Benefits - State
- 5454 Regular Month Benefits - Local
- 5463 Retirement Dividend (13th check) - State
- 5464 Retirement Dividend (13th check) - Local
- 5483 Death Benefit to Beneficiary - State

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 24 of 48

- 5484 Death Benefit to Beneficiary – Local
- 5485 Death Month Benefit to Beneficiary - State
- 5486 Death Month Benefit to beneficiary - Local

***5501 State Special Grants**

- ** 5510 *Direct State Welfare Assistance:* Payments from state funds to or for the benefit of eligible welfare recipients to cover the costs of food, shelter, clothing and other necessary items of daily living. (Agency 039, 171 and 629 only)
- 5511 Direct State Welfare Assistance - Debt Setoff, Not IRS Reportable (Agency 171 and 629 only)
- ** 5512 Direct State Welfare Assistance - Debt Setoff, IRS Reportable (Agency 171 and 629 only)
- 5514 Direct State Welfare Assistance - No Debt Setoff, Not IRS Reportable (Agencies 039, 171 and 629 only)
- ** 5515 Direct State Welfare Assistance - Rent, Debt Setoff, IRS Reportable (Agency 171 and 629 only)
- ** 5516 Direct State Welfare Assistance - Medical and Health Care Payments; Debt Setoff, IRS Reportable (Agency 039, 171, 350 and 629 only)
- ** 5520 *Direct Federal Welfare Assistance:* Payments from federal funds to or for the benefit of eligible welfare recipients to cover the costs of food, shelter, clothing and other necessary items of daily living. (Agency 039, 171 and 629 only)
- 5521 Direct Federal Welfare Assistance - Debt Setoff, Not IRS Reportable (Agency 171 and 629 only)
- ** 5522 Direct Federal Welfare Assistance - Debt Setoff, IRS Reportable (Agency 171 and 629 only)
- 5524 Direct Federal Welfare Assistance - No Debt Setoff, Not IRS Reportable (Agencies 039, 171 and 629 only)
- ** 5525 Direct Federal Welfare Assistance - Rent, Debt Setoff, IRS Reportable (Agency 171 and 629 only)
- ** 5526 Direct Federal Welfare Assistance - Medical and Health Care Payments; Debt Setoff, IRS Reportable (Agency 039, 171 and 629 only)
- ** 5527 Federal Welfare Assistance Participation Fee – Debt Setoff, IRS Reportable (Agency 039 only)
- 5530 Food Stamps - Not Setoff, Not IRS Reportable
- 5540 Senior Pharmacy Assistance Program (Agency 039 only)
- 5550 *Hospital Residencies and Internships:* Stipend payments for residencies and internships at the University of Kansas Medical Center and other affiliated hospitals. (Agency 683 only)
- 5560 *Tuition Grants:* Tuition payments made for eligible claimants to authorized non-public colleges and universities. (Agency 561 only)
- 5570 *Homestead Property Tax Relief Payments:* Payments for property tax relief to eligible claimants on the basis of household income and real property tax accrued. (Agency 565 only)

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 25 of 48

5571 Oil Lease Operator Property Tax Payments (Agency 565 only)

5580 *Nutrition and Health Grants*: Payments for supplemental nutrition and health assistance to women, infants and children. (Agency 264 only)

** 5585 Housing Assistance Payments – IRS Reportable, Setoff Exempt

5590 *Other State Special Grants*: Payments to other claimants receiving a grant. (Agencies 171, 206, 300, 350, 629 and 683 only)

** 5591 Other Special Grants - IRS Reportable

** 5596 Other Special Grants - IRS Reportable Medical and Health Payments

5601 *Scholarship Grants: Payments to, or for the assistance of, persons awarded a scholarship or participating in a sponsored educational training program.

5620 Trainee Stipends - Instructional Grants

5630 Trainee Travel Allowances - Sponsored Instructional Grants

5640 Trainee Enrollment Fees - Sponsored Instructional Grants

5650 Trainee Room and Board - Sponsored Instructional Grants

5660 Scholarships, Fellowships and Grants to Students

5670 Off-Campus Work Study

5701 *Training, Travel and Subsistence Allowances - Federal: Payments to eligible clients under the Job Training Partnership Act program.

5740 Transportation, Training and Subsistence - NAFTA – TAA (Agency 300 only)

5901 *Other Grants, Claims and Shared Revenue: Payments for restoring petty cash fund balances, etc., through losses incurred in monetary transactions; for royalties; for lottery prizes; and for other grants, claims and shared revenue transactions not classified elsewhere.

5910 Losses from Monetary Transactions

** 5920 Royalty Payments

5930 Lottery Prizes (Agency 450 only)

** 5940 Kansas Breeding Development Supplements

** 5950 Interest Income, IRS Reportable: Application Deposit Refunds (Agency 553 only), Business Tax Refunds (Agency 565 only), Employment Security Refunds (Agency 296 only)

** 5980 Agricultural Conservation Program Payments (Agency 634 only)

5990 Other Grants, Claims and Shared Revenue

6000 DEBT SERVICE

Payments of principal, interest, and service charges on borrowed money for institutional or departmental debt, excluding deceased debt (see intermediate class 7601).

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
Date Issued 02/74
Revisions marked #

Filing Number 7,002
Page 26 of 48

6001 *Debt Principal Payments: Repayment of the principal amount of borrowed money for institutional or departmental debt, excluding defeased debt.

6020 Revenue Bond Principal Payments
6030 Loan Principal Payments
6050 Blanket Financing Principal Payments
6090 Other Institutional or Departmental Debt Principal Payments

6101 *Interest and Service Charges: Payments for interest and service charges on borrowed money for institutional or departmental debt, excluding defeased debt.

6120 Interest and Service Charges on Revenue Bond Debt
6130 Interest and Service Charges on Loans
6140 Interest and Service Charges on Certificates of Participation
6150 Interest and Service Charges on Blanket Financing Debt
6190 Interest and Service Charges on Other Institutional or Departmental Debt
6195 Arbitrage Rebate Expense on Revenue Bond Debt

6201 *Other Payments and Charges for Debt Service: For transactions used to fund principal and interest accounts for debt service payments and to fund arbitrage rebate accounts.

6210 Other Payments and Charges for Debt Service - Principal
6211 Other Payments and Charges for Debt Service - Interest
6212 Other Payments and Charges for Debt Service - Arbitrage

7000 NON-EXPENSE ITEMS

Disbursements which are not properly classified as governmental expenditures.

7001 *Investments: Securities purchased from agency funds where authorized by statute, including the cost of principal (premiums, commissions, and shipping expenses, etc.) and any accrued interest.

7010 Principal and Premiums
7030 Accrued Interest Purchased

7201 *Advances: Disbursement from a fund or account to be reimbursed at a future date. This includes disbursements to establish an authorized petty cash fund, imprest fund, or independent parcel delivery service advance fund. (Note: Salary advance payments are classified as expenditure sub-object code 1730.)

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 27 of 48

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- 7220 *Advances to Agency Bank Account*: Disbursement from a fund in the State Treasury to an authorized bank account such as for the Coliseum at Kansas State University, Kansas Inc. monies, and Kansas State Fair monies.
- 7230 *Investment Advances (KPERs)*: Disbursement from a fund of the State Treasury to an investment fund manager with the intent to reimburse the State Treasury at some future date. (Agency 365 only)
- 7240 *Advances for Petty Cash Funds*: Disbursements to establish an authorized petty cash fund. (See PPM filing 6,002, revenue sub-object code 6221, to refund the petty cash fund advance.)
- 7250 *Advances for Imprest Funds*: Disbursements to establish an authorized imprest fund. (See PPM filing 6,002, revenue sub-object code 6222, to refund the imprest fund advance.)
- 7260 *Advances for Independent Parcel Delivery Service Advance Funds*: Disbursements to establish an authorized independent parcel delivery service advance fund. (See PPM filing 6,002, revenue sub-object code 6223, to refund the independent parcel delivery service fund advance.)
- 7262 *Advances for the Prepayment of Turnpike Pass Toll Charges*
- 7270 *Temporary Imprest Fund Advance for Payroll*: Temporary advances to pay amounts to employees from imprest funds to correct payroll errors. (See PPM filing 6,002, revenue sub-object code 6227, to refund the temporary imprest fund for payroll advance.)
- 7280 *Investment Advances (Other than KPERs)*
- 7290 *Other Miscellaneous Advances*: Other miscellaneous advances not classified elsewhere.

***7301 Transfers**: Expenditure portion of a transaction which decreases a fund balance in the State Treasury and increases another fund balance in the State Treasury by an equal amount as required by statute, project grant, or revenue bond covenant, etc. This does not include transfers for reimbursement of services, commodities or equipment.

- 7310 *Inter-Agency Transfers (Federal)*
- 7320 *Intra-Agency Transfer (Federal)*
- 7330 *Inter-Agency Transfer (State)*
- 7340 *Intra-Agency Transfer (State)*
- 7350 *Intra-Agency Transfers to Sinking and Reserve Funds*
- 7360 *Payroll Consolidating Transfers Out (Agency 173 and Board of Regents Institutions only)*
- 7370 *Advance Payment of Earned Income Credit*
- 7380 *Transfer to Trustee for Defeased Bonds*
- 7397 *State General Fund Demand Transfer – Faculty of Distinction Matching Fund (Dir of A&R)*

***7401 Return of Pension or Retirement Savings** (Agency 365 only)

***Intermediate Classification - Do not use; A more detailed classification must be used.**

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 28 of 48

- 7413 *Return of Non-Taxable Retirement Contributions - Active Death - State Employees:* Member contributions made prior to July 1, 1984 from “after federal tax” compensation and returned to the designated beneficiary in the event of the employee’s death.
- 7414 *Return of Non-Taxable Retirement Contributions - Active Death - Local Employees:* Member contributions made prior to July 1, 1984 from “after federal tax” compensation and returned to the designated beneficiary in the event of the employee’s death.
- 7423 *Interest Payments on Retirement Contributions - Active Death - State Employees:* Interest credited to the employee’s account and paid to the designated beneficiary in the event of the employee’s death.
- 7424 *Interest Payments on Retirement Contributions - Active Death - Local Employees:* Interest credited to the employee’s account and paid to the designate beneficiary in the event of the employee’s death.
- 7433 *Return of Taxable Retirement Contributions - Active Death - State Employees:* The amount of member contributions “picked up” by the employer on and after July 1, 1984, and returned to the designated beneficiary in the event of the employee’s death.
- 7434 *Return of Taxable Retirement Contributions - Active Death - Local Employees:* The amount of member contributions “picked up” by the employer on and after July 1, 1984, and returned to the designated beneficiary in the event of the employee’s death.
- 7443 *Return of Non-Taxable Retirement Contributions - Withdraws - State Employees:* Member contributions made prior to July 1, 1984 from “after federal tax” compensation and returned to the employee on separation from public service.
- 7444 *Return of Non-Taxable Retirement Contributions - Withdraws - Local Employees:* Member contributions made prior to July 1, 1984 from “after federal tax” compensation and returned to the employee on separation from public service.
- 7453 *Interest Payments on Retirement Contributions - Withdraws - State Employees:* Interest credited to the employee’s account and paid upon separation of the employee from public service.
- 7454 *Interest Payments on Retirement Contributions - Withdraws - Local Employees:* Interest credited to the employees account and paid upon separation of the employee from public service.
- 7463 *Return of Taxable Retirement Contributions - Withdraws - State Employees:* The amount of member contributions “picked up” by the employer on and after July 1, 1984, and returned to the employee on separation from public service.
- 7464 *Return of Taxable Retirement Contributions - Withdraws - Local Employees:* The amount of member contributions “picked up” by the employer on and after July 1, 1984, and returned to the employee on separation from public service.

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 29 of 48

7501 *Loans: Loans to qualified students under loan programs available at the state institutions of higher education and other authorized loans by the State.

- 7510 National Direct Student Loans
- 7520 Ford Foundation Forgivable Loans
- 7530 Health Profession Student Loans
- 7540 Rural Medical Forgivable Loans (Agency 561 only)
- 7550 Loans to Local Units of Government
- 7560 Loans to Public Utilities (Agency 276 only)
- 7570 Medical Resident Forgivable Loans
- 7580 Medical Student Loans
- 7590 Other Loans

7601 *Defeased Debt Payments: Payments of principal, interest, and service charges for debt that has been defeased and the monies for these payments were held by the trustee.

- 7610 Defeased Debt Principal Payments
- 7620 Interest and Service Charges on Defeased Debt

7901 *Other Non-expense Items: Other non-operating and non-expense disbursements not classified elsewhere.

- 7910 Fiscal Agency Payments (Agency 670 only)
- 7920 Remittance of Retirement Annuity Premiums
- 7930 Remittance of Health Insurance Premiums (Agency 173 only)
- 7940 Return of Unexpended Federal Grants to Federal Agencies
- 7950 Taxes Remitted
- 7951 Taxes Remitted - Setoff Exempt (Agency 173 and 365 only)
- 7960 Certificates of Participation and Master Lease Purchase Acquisition Payments (Agency 173 only)
- 7990 Other Non-expense Items

8000 NON-EXPENSE ITEMS -INVESTMENTS BY KPERS

Investment activities of the Kansas Public Employees Retirement System (KPERS) that are not considered governmental expenditures. This includes the principal cost of securities; fair value of bonds purchased; Small Business Administration loans; mortgage purchases; accrued interest on securities purchased; and recognition of payables related to the purchase or acquisition of an investment where the disbursement of money will occur at a date subsequent to the transaction date.

8101 *Securities Purchased by KPERS

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
Date Issued 02/74
Revisions marked #

Filing Number 7,002
Page 30 of 48

8100 *Securities Purchased by KPERS*: Temporary investments such as commercial paper, certificates of deposit, repurchase agreements, money market pools, and the purchase of stock. This classification represents transactions recorded at fair value during the current accounting period.

8201 *Bond Purchases by KPERS: The fair value of bonds purchased during the current accounting period.

8210 Bonds Purchased (Fair Value)

8301 *Other Non-Expense Items - KPERS

8600 *Payables*: Amounts owed by funds for the purchase of pension and/or non-pension investments or expenses due where the payment of money will occur at a subsequent date. (Agency 365 only)

8900 *Investment Clearing*: The method and the amount used in offsetting the pension fund and/or non-pension fund amount of payables and investments purchased or made during the current accounting period (contra to codes 8100-8600). (Agency 365 only)

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****IRS Reportable (Subject to 1099 and/or W-2 Requirements)**

DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 31 of 48

CODING GUIDE

This coding guide is provided to assist in determining proper expenditure sub-object codes for primary classifications 2000, Contractual Services; 3000, Commodities; and 4000, Capital Outlay. The expenditure sub-object code shown for each item should be used unless the cost or intended use of the item dictates the use of another expenditure sub-object code as defined in the listing beginning on page 6 of this filing. Expenditure sub-object codes should be selected from the listing for items not located in this coding guide. See attached for listing of Business Procurement Cards expenditure subobject codes.

<u>EXP SOBJ</u>	<u>Item</u>	<u>EXP SOBJ</u>	<u>Item</u>
3490	Abrasives	2690	Answering service
3930	Absorbent, shop	3590	Antifreeze, automotive
2790	Abstracter fees	3610	Antitoxin
2780	Accounting fees	3950, 408X*	Anvils
2690	Accreditation fee	2790	Appraiser fees
3930	Acetylene cylinder deposit and rent	2710, 427X, 447X	Architect fees
3930	Acetylene gas		
2790	Actuarial fees	3490	Armature
2700	Administrative services	3690	Art supplies
2690	Admission tickets	3690	Artificial limb
2750	Advertising agency fees	3920	Ash tray, household
2240	Advertising, all types	3710	Ash tray, office
3990, 409X*	Aeronautical equipment	3420	Asphalt binder, cement or concrete (276, 710)
3950, 401X*	Agricultural implements		
3950, 408X*	Air compressor	407X*	Asphalt preparing equipment (276, 710)
2430	Air compressor repair		
420X*	Air conditioner, central	3410	Asphalt shingles
3710, 403X*	Air conditioner, window	2650	Assaying fee
3490	Air filter, non-automotive	2910	Association dues (in agency name)
3950, 408X*	Air sprayer, compressed	3940	Athletic supplies
3490	Air volume control	3690	Atlas, road
3550	Aircraft fuel	2720	Attorney fees
252X*	Airplane charter	2790	Auctioneer fees
3590	Airplane parts	2780	Auditor fees
2420	Airplane repair	3910, 401X*	Auger, grain
2690	Alarm monitoring (security) service	3950, 408X*	Auger, hand
3690	Alcohol, all other types	2420	Auto repair (non-passenger)
3610	Alcohol, medicinal purposes	2410	Auto repair (passenger cars)
2490	Alteration of clothing	405X*	Automobile (passenger cars)
406X*	Ambulance	3590	Automotive cleaning materials
2690	Ambulance service	3590	Automotive parts (all types)
3910	Ammonia, anhydrous, agricultural	2790	Autopsy charges
3930	Ammonia, cylinder deposits and rent	3950	Awl
3920	Ammonia, household	3690, 420X*	Awnings
3990	Ammunition	2440	Awnings, recovering or repair
2730	Anesthesiologist fees	3950	Axe
3610	Anesthetics		
3620	Anesthetics for animals	3990	Badge, employee or security
3410, 420X*	Angle iron	3690	Badge, X-ray exposure
2690	Animal care fees	3420	Ballast, road materials (276, 710)
2690	Animal, destruction of diseased	3690	Bandage, surgical
3620	Animal drugs	3690	Band-aids, bulk purchases
3100	Animal feed	2692	Bank fees charged by contractor banks
3690	Animal for educational purposes	3910	Barbed wire
3800	Animal for research	3690, 404X*	Barometer
3730	Answering machine	3910	Barrel

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 32 of 48

3420	Barricade, road (276, 710)	3690	Bottle, medicine
3940, 409X*	Baseball equipment	3690	Bottle, baby
3410, 420X*	Basin, plumbing	295X	Bounties and rewards
3410	Basin stop	3940	Bowling ball or pins
3910	Basket, bushel	3920	Bowls, household
3920	Basket, clothes or laundry	3710	Box, filing
3690, 404X*	Basket, test tube	3920	Box, food, knife, linen
3940, 409X*	Basketball goal	3690	Box, medicine
3940	Basketballs or basketball nets	3590	Brake fluid
3410	Bath tub, replacement	3950, 409X*	Branding iron
3950	Battery booster cables	3490	Brass castings
3930, 408X*	Battery charger	3920	Brass polish
2410	Battery charging, automotive	3410	Brass rod, plumbing
2420	Battery charging, other self-propelled	3410	Brass sheet
3490	Battery, dry cell	3410	Brick, building
3690	Battery, laboratory use	408X*	Brick conveyor
3490, 408X*	Battery, power plant	4500	Bridge (276 only)
3920	Batting, cotton	440X*	Bridge, other agencies
3420	Beacon, flashing (276, 710)	3410	Bridge plank
3420	Beads, glass (276, 710)	3710, 403X*	Briefcase
3690	Beaker, graduated	3490	Bronze castings
3410	Beam, building	3920	Brooms, all types
3920, 402X*	Bed (frame, mattress or springs)	3970	Broom sticks, straw, twine (used in manufacturing)
3690	Bed pan		
3920	Bedding (sheets, spreads or pads)	3920	Brush, household
3910	Bedding, straw, shavings, sawdust	3930	Brush, wire
3920	Beeswax	3950	Brushes, paint, varnish, glue
3950, 402X*	Bellows, fire	3920	Bucket or pail
3410	Belt, air conditioner or furnace	402X*	Buffet
3930	Belt dressing or lacing	3410	Building insulation
3490	Belt, equipment	3410	Building materials or supplies
3950	Belt, punch	2320	Building rent
3690	Belt, restraining	2440	Building repair and service
3930	Belting	2010	Bulk mailing permit
3950, 408X*	Bench grinder	3690, 404X*	Bulletin board, portable
3910, 3920	Bench, lawn	3690	Bunsen burner
402X*		402X*	Bureau
3950, 408X*	Bench, work	3690	Burette, graduated
3940	Billiard (pool) cue	2790	Burial service fees
3940, 409X*	Billiard table or set of billiard balls	3910	Burlap bag
3690	Blackboard	3490	Bushing, rubber
3690	Blanket, first aid	2210	Business cards (state printer)
3920	Blanket, household	3540	Butane gas, fuel
2230	Blueprints	3330	Butane gas, heating
2690	Boiler inspection fees		
3950, 408X*	Bolt cutter	403X*	Cabinet, blueprint
2670	Boarding home payments (care of wards)	420X*	Cabinet, medicine, attached to building
3910	Bone meal, fertilizer		
3710, 403X*	Book rack, office	3690, 404X*	Cabinet, medicine, portable
3690, 404X*	Book rack, school	420X*	Cabinet, wall, attached
3710, 403X*	Bookcase, office	3410	Cable, electrical and telephone
3690, 404X*	Bookcase, school	3420	Cable, steel (276, 710)
3690	Booklets purchased	2390	Cable television service
2210	Books, binding of (Division of Printing)	3690	Cadaver
411X*	Books, library or reference	3420	Calcium (276, 710)
2490	Boot repair	3930	Calcium chloride
2320	Booth rental	3710, 403X*	Calculating machines
408X*	Boring machine	3710	Calendar
3690	Bottle, glass stoppered	3690	Calipers, classroom

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 33 of 48

3950, 408X*	Calipers, shop	3410	Chandelier, replacement
3690, 404X*	Camera	3490	Channel iron for repairs
408X*	Camera, lithographic	3690	Chart holder, hospital
403X*	Camera, microfilm	3710	Chart, office use
2430	Camera repair	3930	Chart, time recording, power plant
3920	Can opener	3710	Check protectors
402X*	Candelabra	3940	Checkers
3920	Candlestick	3920	Cheesecloth, household
3690, 420X*	Canopy	3630	Chemicals, laboratory or hospital
3410	Capacitor	3830	Chemicals, research
3930	Carbide	3920, 402X*	Chest of drawers
3490	Carbon brushes, electrical	3100	Chicken feed
3710	Carbon paper	3200	Chickens (for food supplies)
3930, 408X*	Carboy	3920, 402X*	China cabinet
3710	Card files	2730	Chiropractor fees
3940	Cards, playing	3950, 408X*	Chisel, air gun
3950	Carpentry hand tools	3690, 404X*	Chisel, hospital use
2440	Carpet cleaning	3950	Chisel, carpenters and mechanics
402X*	Carpet, house, leased facility	407X*	Chisel, pavement breaker (276, 710)
402X*	Carpet, house, movable	3930	Chloride of lime
420X*	Carpet or carpet pad, wall to wall	3420	Cinders (276, 710)
3920, 402X*	Carpet sweeper	3410	Circuit breakers
3710, 403X*	Cash register	3490, 408X*	Circulating nozzles
3990	Caskets, burial	3690	Clamp, artery
3690	Cassette tape, educational	3950	Clamp, carpentry or cabinet
3710	Cassette tape, office	3690	Clamp, laboratory
3930	Castings, all kinds	3410	Clay, fire
3420	Catch basins, roads (276, 710)	3920	Cleansers, household
3410	Catch, door and cabinet	3710	Clipboard
3420	Catch frames, roads (276, 710)	420X*	Clock, attached to building
3420	Catch grate, road (276, 710)	3920, 402X*	Clock, household
3940	Catcher's mask, mitt, or protector	3710, 403X*	Clock, office
2690	Catering service	3710, 403X*	Clock, time
3690	Catheter	3000	Cloth for making clothing
3910, 410X*	Cattle	3920	Cloth, household
3200	Cattle for slaughter	3920	Clothes bag, basket or hamper
3950	Caulking gun	3920, 402X*	Clothes dryer
3410	Caulking material	3920	Clothes hanger
3410	Ceiling material	3920	Clothes line
2490	Cellular phone repair	3920, 402X*	Clothes locker
2091	Cellular phone rental and service charges	3920	Clothes pins
3410	Cement (other than for roads)	3000	Clothing
3420	Cement for roads (276, 710)	3710, 403X*	Coat and hat rack
404X*	Centrifuges	3610	Cobalt, radioactive
2690	Certificates, lettering of (other than for awards)	3920, 402X*	Coffee maker
3950, 408X*	Chain, boomer	3920	Colander
3490	Chain, equipment replacement	2790	Collection agency fees
3950, 408X*	Chain, log	2720	Collection fee, attorney
3950, 408X*	Chain tightener	2790	Collection fees, setoff
3690, 404X*	Chair, educational (classroom, school)	3920	Comb, hair
3920, 402X*	Chair, household	2450	Comfort station pit, cleaning (276, 710)
3710, 403X*	Chair, office	3690	Compass
3690, 404X*	Chair, professional (dental, barber)	3930, 408X*	Compressor
3490	Chair replacement parts	407X*	Compressor (276, 710)
3690	Chalk	3950	Compressor, piston ring
3950	Chalk, carpenter	3420	Compressor repair parts (276, 710)
3420	Chalk, road (276, 710)	3490	Compressor repair parts (other agencies)
3690, 404X*	Chalkboard	3720, 416X*	Computer memory, mainframe
3920	Chamois		

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 34 of 48

3430	Computer parts and materials for repair	3690, 404X*	Cutter, diamond
416X*	Computer processor, mainframe	3930	Cutter, joint cleaner
263X	Computer programming service fees, DISC	3950, 408X*	Cutter, pipe
263X	Computer services, DISC	3950, 408X*	Cutter, weed or grass
2370	Computer software, leased	3930	Cylinder deposit and rent, welding gases
2632	Computer programming services other than DISC		
2360	Computer system equipment, leased	3690	Cylinder deposit and rent, hospital gases
416X*	Computer tape drive, mainframe		
3410	Concrete		
3420	Concrete (276, 710)	3910	Dairy supplies
3420	Concrete adhesive (276, 710)	263X	Data processing services
3420	Concrete anchors (276, 710)	3720	Data processing supplies
3410	Concrete blocks	2633	Database access fees
408X*	Concrete mixer	3710	Date stamp
407X*	Concrete mixer (276, 710)	2690	Day care service
3490	Condenser, other than automotive	3940	Decorations, recreational
3410	Conduit and fittings	3930	Demurrage on cylinders, shop
3950	Cone, sickle grinding	3690	Demurrage on cylinders, hospital
416X*	Control unit, computer, purchased	3800	Demurrage on cylinders, research
420X*	Conveying system	3690, 404X*	Dental equipment and instruments
3920	Cooking utensils	2730	Dental services and fees
3410	Copper, sheet or wire	3690	Dental supplies
2690	Core drilling	2790	Denture repair
3920	Corkscrew	3690	Dentures
3690	Corks, laboratory	3710	Desk lamp, office
401X	Corn planter	3710, 403X*	Desk, office
3920	Corn popper	3690, 404X*	Desk, school
3690	Corset, orthopedic	3690	Detergent, hospital
3920	Cosmetics	3920	Detergent, household
3690	Cosmetics, theatrical	3690	Diapers, disposable
3920, 402X*	Cot	3710, 403X*	Dictaphone
3490	Cotter pins, other than automotive	3710	Dictating machine supplies
3690	Cotton, absorbent	3690, 411X*	Dictionary
3690	Cotton balls	3710, 403X*	Dictionary stand
3920	Cotton batting	3950, 408X*	Die set, metal-stamping
3920, 402X*	Couch	3950, 408X*	Die, thread cutting or rethreading
2640	Court costs (paid to governmental entities)	3520	Diesel fuel for motor vehicles
2790	Court reporter fees	3320	Diesel fuel for heat
3920	Covers, chair, couch or dresser	3690	Diploma
3710	Covers, office machine	2690	Diploma, lettering of
3920, 402X*	Cradles, baby	3710	Directory, city
407X*	Cranes (276, 710)	3690	Directory, legal, medical and other professional
409X*	Cranes (all others)		
3690	Crayons	3910	Dirt
2691	Credit card fees and charges	3920	Dishwashing compounds
2690	Credit rating service	3920	Dishes
3920	Crochet hook	3920, 402X*	Dishwasher
3940	Croquet set	3690	Disinfectant, hospital
3950	Crow bar	3920	Disinfectant, household
3420	Crushed stone (276, 710)	3920, 404X*	Disinfecting equipment
3410	Crushed stone for buildings and grounds	416X*	Disk drive, computer, mainframe
3690	Crutches	3690	Dispenser, cup, hospital
401X*	Cultivator	3920	Dispenser, household paper
3420	Culvert (276, 710)	3920	Dispenser, soap
3410	Culvert, concrete pipe	3710	Dispenser, tape
3920, 403X*	Cup dispenser	3920	Distilled water
3920	Cup, drinking	3690	Distilled water, laboratory
3920	Curtain rods, poles or stretchers	2730	Doctor fees
3690	Cushions, invalid	3710, 403X*	Document case

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 35 of 48

3940	Dominoes	2695	Electronic fund transfer (EFT) fees (capital charge)
3410	Door		
3410	Door bell, closer, knob, latch, mat or stop	2440	Elevator maintenance
3920, 402X*	Dough mixer	3410	Elevator repair parts
3690, 404X*	Drafting equipment	420X*	Elevators
3690	Drafting paper or supplies	3930	Emery cloth, paper or paste
3410	Drain tile	3490	Emery wheels
3920, 402X*	Draperies, leased property	298X	Employee awards, non-cash
420X*	Draperies, state property	3690, 411X*	Encyclopedias
3690	Drawing board	2710, 427X*	Engineer fees, all types
3690	Drawing paper, educational and professional	447X*	
2190	Drayage	3690, 404X*	Engineering equipment
407X*	Dredge (276, 710)	3690	Engineering supplies
3920, 402X*	Dresser	2690	Engraving of trophies and plaques (other than for awards)
3920	Dresser scarves		
3950	Drill bits	3690, 404X*	Engraving tools
3950, 408X*	Drill press	3100	Ensilage
3950, 408X*	Drills	401X*	Ensilage cutters
3910, 401X*	Drills, grain	2770	Entertainer fees
3950	Drop cloth for painters	2970	Entertainment (official hospitality only)
3690	Dropper, medicine		
3610	Drugs	3710	Envelopes
3620	Drugs, animal	2010	Envelopes, stamped
3690, 404X*	Drums (musical instruments)	4810	Equipment purchases for sponsored contracts (367 only)
2920	Dry cleaning service		
3920	Dry cleaning solvent	4820	Equipment purchased for rehabilitation clients
3690	Dry ice, hospital		
3920	Dry ice, household	2430	Equipment repair and service
3910, 401X*	Drying machinery, agriculture	3690	Eraser, blackboard, educational use
3920, 402X*	Drying machinery, household	3710	Eraser, blackboard, office
3910	Ducks for poultry farm	3710	Eraser, ink or pencil
3930	Duct tape	2690	Evidence for law enforcement
3910, 408X*	Dump cart	3690, 404X*	Exhibit, permanent
403X*	Duplicating machine	2790	Exhibit planning service fees
3710	Duplicating plates	3690	Exhibit, temporary
2230	Duplicating service	2320	Exhibit space, rental of
3920	Dust cloth or pans	3420	Expansion joints (276, 710)
3690	Dye, hospital	3410	Expansion joints (other agencies)
3420	Dynamite (276, 710)	3420	Explosives (276, 710)
3490	Dynamite (other agencies)	3490	Explosives (other agencies)
		3920	Extension cords, household
3690, 404X*	Easels, art	3710	Extension cords, office
431X*	Easement, right of way	3930, 408X*	Extension cords, power plant
2696	E-check fees and charges	2440	Exterminating service
3690	Educational supplies	2990	Extradition fees
3910	Egg cartons	3690	Eye baths
3690	Egg tester	2730	Eye examinations
3690	Elastic bandage	3690	Eye glasses
2810	Electric service		
408X*	Electric motor, new	2330	Facsimile machine lease
3490	Electric motor, replacement	3730, 461X*	Facsimile machine purchase
3410	Electrical materials and supplies	2490	Facsimile machine repair
3950, 408X*	Electrical measuring instruments (shop)	420X*	Fan (attached to building)
3690, 404X*	Electrical measuring instruments (laboratory)	3690, 404X*	Fan (hospital)
3690	Electrodes, welding (educational)	3690, 403X*	Fan (office)
3490	Electrodes, welding (shop)	3690, 408X*	Fan (shop)
2694	Electronic fund transfer (EFT) fees (operating charge)	3910, 401X*	Farm equipment
		3910	Farm supplies
		3410	Faucets

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 36 of 48

3100	Feed and forage	3490	Flux, soldering
3910, 401X*	Fence chargers	3920	Fly paper or swatter
3910	Fence posts, agricultural	3200	Food for human consumption
3410	Fence posts, other	3920, 402X*	Food carts
440X*	Fencing, complete installation	3920, 402X*	Food warmers
3910	Fencing materials, agricultural	3940	Footballs
3410	Fencing materials, other	3690	Forceps, hospital
3490	Ferrules	2082	Foreign Exchange (FX) circuits paid to state agency (cannot be used for payments to DISC)
3910	Fertilizer		Foreign Exchange (FX) circuits paid to vendor
3950	File (tool)	2040	
3710, 403X*	File cabinet, office	407X*	Forklift (276, 710)
3690, 404X*	File cabinet, X-ray, hospital	408X*	Forklift (other agencies)
3690	Film	3710	Forms, printed
3690	Film, badge service X-ray exposure	3490	Freon
2690	Film developing and printing	3920	Fryer, deep fat
3690	Film developing supplies	3920	Frying pans
3690	Film mailing case	3320	Fuel oil
3690, 404X*	Film, motion picture, purchased	3910, 401X*	Fumigator, agricultural
2390	Film rental	3690, 404X*	Fumigator, hospital
3910	Filter, agricultural (dairy)	2790	Funeral and burial services
3490	Filter, air conditioning and furnace	3910	Funnel, agricultural
3490	Filter, water	3920	Funnel, household
3690	Fingerprint kits	3690	Funnel, laboratory
3410	Fire alarm boxes	3950	Funnel, shop
420X*	Fire alarm system	420X*	Furnace (original construction)
3410	Fire brick	3410	Furnace (replacement)
3990, 409X*	Fire extinguisher	404X*	Furnace, laboratory
2490	Fire extinguisher, charging of	408X*	Furnace, plumbers
3990	Fire extinguisher, refill cartridges	2440	Furnace repair and service
3630	Fire fighting chemicals	2430	Furniture repair
3690, 409X*	Fire fighting equipment	3920	Furniture coverings
3490	Fire fighting equipment repair part	3920, 402X*	Furniture, household
440X*	Fire hydrant	3710, 403X*	Furniture, office
2990	Fire protection fees	3920	Furniture polish
406X*	Fire truck	3410	Fuse box or fuses
409X*	Firearms		
3920	Fireplace tools or screens	420X*	Garage
3940	Fireworks	3920	Garbage can
3990	First aid kits and replacement supplies	2440	Garbage removal service
3990	Fish (live)	3330	Gas, liquid petroleum
3100	Fish food	3540	Gas, liquid petroleum (motor vehicle fuel)
420X*	Flag poles, complete installation	3990, 409X*	Gas mask
3920	Flags, bunting and decorating	3690	Gas (hospital use - nitrogen, oxygen, etc.)
3690	Flags, engineering	3930	Gas (shop use - acetylene, oxygen, etc.)
402X*	Flags, permanent	3490	Gasket, boiler tube
3490	Flanges, plumbing	3410	Gasket, manhole
3420	Flare, warning (276, 710)	3530	Gasohol
3990	Flare, warning (other agencies)	3910	Gasoline, agricultural
3950, 402X*	Flaring tool	3510	Gasoline, automotive
3420	Flashers (276, 710)	3590	Gasoline can
3410	Flashing, tin or copper	407X*	Gasoline pump (276, 710)
3920	Flashlight or lantern	408X*	Gasoline pump (other agencies)
3690	Flask	3490	Gasoline pump, replacement parts
3410	Flat iron	3490	Gate hooks and eyes
3990, 409X*	Flood lights		
3920, 402X*	Floor scrubbing machine		
3940	Floral arrangements		
3910	Florists' supplies		
3410	Fluorescent starter units		

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 37 of 48

3690	Gauges, hospital and school use	2690	Haircut
3930	Gauges, power plant	3920	Hall mats and runners
3690	Gauze, hospital	3920, 402X*	Hall tree
3920	Gauze, household	3950	Hammer
408X*	Generator, power plant	3920	Hammock
3490	Generator repair parts	3930, 408X*	Hand trucks or carts
3410	Glass, window	3940	Handball
3590	Glass, windshield	3990	Handcuffs
3690	Glasses, eye	3690	Handicraft supplies (classroom)
4820	Glasses, eye, for rehabilitation clients	3940	Handicraft supplies (therapy and recreational)
3690	Glassware, hospital or laboratory		
3920	Glassware, other than hospital	401X*	Harrow, agricultural
3410	Glazier points	3410	Hasp
3410	Glazing compound	3930	Hat, safety
3410	Globe for building light	3950	Hatchet
3920	Globe, lamp and lantern	3100	Hay and forage
3690, 404X*	Globe, school atlas	3910, 401X*	Hayrack, fork, or track
3690	Gloves, rubber (medical use)	2690	Hazardous waste disposal
3930	Gloves, safety	3690	Hearing aid
3930	Glue, power plant	3410	Heat insulating materials
3690	Glue, school	3710, 408X*	Heater, portable
410X*	Goat	420X*	Heater, wall
3930	Goggles, safety or welding	3490	Heating element, replacement
3940, 409X*	Golf equipment	3920	Heating pad
2790	Grading of papers and professional exams	3950, 408X*	Hedge clippers
3690	Graduation pins	3690, 404X*	Hemoglobinometer
3910	Grain bag	3910	Herbicide, weed
3100	Grain for feed	4500	Highway signs (276 only)
3710	Graph paper, office	440X*	Historical Marker
3690	Graph paper, school	3950	Hoe
3590	Graphite, automotive	3910	Hog ring
3930	Graphite, power plant	3910, 410X*	Hogs for breeding
3910	Grass seed and sod	3990	Holster
3420	Gravel (276, 710)	3950	Hone for grinding
3410	Gravel (other agencies)	3930	Honing oil
3910	Grease, agricultural	2620	Honorarium
3590	Grease, automotive	2621	Honorarium travel expenses
3930	Grease cups and zerks, power plant	420X*	Hood, kitchen, fixed
3590	Grease cups and zerks, automotive	3910, 410X*	Horse
3910	Grease cups and zerks, agricultural	401X*	Horse trailer
3950	Grease gun	3910	Hose cart and reels
3930	Grease, power plant	3490	Hose clamps and couplings, non-automotive
2420	Greasing of other self-propelled equipment		
2410	Greasing of passenger cars	3690, 404X*	Hospital equipment
3920	Griddles	2430	Hospital equipment repair
3950, 408X*	Grinders, bench and shop	2740	Hospital fees
3920, 402X*	Grinders, meat, coffee, etc.	3690	Hospital supplies
3490	Grinding disc	3690	Hot water bottle
3930	Grinding wheels	3410	Hot water heater, replacement
3410	Grounding rods	3920, 402X*	Household appliances
3690	Guinea pigs	420X*	Hot water heater
3950	Gun, equipment cleaner	3950, 408X*	Hydraulic jack
3990, 409X*	Gun, firearm	3950, 408X*	Hydraulic pump
3990	Gun powder	3950, 408X*	Hydraulic ram
3420	Gutter grate (276, 710)	3690	Hydrogen
		3950	Hydrometer, battery
3950	Hack saws, blades and frames		
3920, 402X*	Hair clippers	3920, 402X*	Ice cream freezers
3920	Hair tint	3690	Ice, dry, hospital

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 38 of 48

3920	Ice, dry, household	3690	Laboratory supplies, teaching
3920, 402X*	Ice making machine	3690, 404X*	Lactometer
3490	Ice melt	3920, 408X*	Ladder
2690	Identification card preparation	410X*	Lamb
3690	Identification card supplies	3690	Lamp, alcohol
2930	Incentive earnings (wards or inmates)	3920, 402X*	Lamp (household use)
408X*	Incinerator	3710, 403X*	Lamp (office use)
2430	Incinerator equipment repair	3920	Lamp, oil and kerosene
3910, 401X*	Incubator, chicken	3920	Lamp shade
3690, 404X*	Incubator, laboratory	4310	Land
2791	Information Systems Consulting Services	2340	Land rent
2690	Informers fees	2440, 440X*	Landscaping services
3710	Ink (office use)	3410	Lath
3690	Ink (school supplies)	408X*	Lathe
3970	Ink (used in manufacturing)	3720, 413X*	Laser printer, microcomputer
3920	Insect repellent	3920, 402X*	Laundry equipment
3420	Insecticide (276, 710)	2920	Laundry service
3910	Insecticide, agricultural	3920	Laundry supplies
3920	Insecticide, household	3410	Lavatories and accessories
3610	Insulin	3910, 401X*	Lawn mower
2960	Insurance (all types)	2440	Lawn service
2690	Interpreter Fees	3910	Lawn sprinkler
3690	Iodine	3920	Leather, upholstering
3920	Iron (household appliance)	3710, 403X*	Lectern
3420	Iron (276, 710)	3690	Leg brace and parts
3410	Iron (other agencies)	3990	Leg irons
3690	Iron, scrap (school use)	2240	Legal advertising and notices
3920	Ironing board	2990	Legislative page services
3920, 402X*	Ironing machinery	3690, 404X*	Lens, laboratory and camera
3690	Isotope materials and services	3710, 403X*	Lens, microfilm
		3990	Lens, traffic light
3950, 408X*	Jack (shop use)	3710	Letterhead paper
407X*	Jackhammer (276, 710)	2690	Lettering of certificates (other than for awards)
3950, 408X*	Jackhammer (other agencies)		
3950	Jackhammer bit	3950	Level, carpenter
2440	Janitorial service	3690, 404X*	Level, engineering
3690	Jars, hospital or laboratory	3690, 411X*	Library book
3410	Joint compound	3690, 404X*	Library stacks
3920	Jugs, household	2990	License tags, other
3690	Jugs, laboratory	2531	License tags, passenger cars
		3960	License tags, resale
3320	Kerosene	3410	Light bulb, building and grounds
3920	Kettle, cooking	3420	Light bulb, traffic light (276, 710)
3410	Key, blank	3420	Light, flashing or warning (276,710)
2690	Key, duplicates made	3490	Light pole, replacement
3920	Kitchen utensils	420X*	Lighting fixture (original)
3950	Knife, corn, hedge	3410	Lighting fixture (replacement)
3920	Knife, household	3910	Lime, agricultural
3910	Knife, mower	3410	Lime, building
3690	Knife, surgical	3420	Liner, cement (276, 710)
		3410	Linoleum cement
3690	Label, laboratory and school	420X*	Linoleum installed (original construction)
3710	Label, office		
3800	Laboratory animal, research	3410	Linoleum installed (replacement)
3690	Laboratory animal, teaching	3950	Linoleum knife
3830	Laboratory chemicals, research	408X*	Lithographing equipment
3630	Laboratory chemicals, teaching	3690	Litmus paper
2650	Laboratory services	410X*	Livestock
3800	Laboratory supplies, research	2690	Livestock breeding fees

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 39 of 48

3100	Livestock feed	3920	Mop bucket tank, stainless steel
2690	Livestock registry fees	3920	Moth balls
3690, 404X*	Locker, wall	2330	Motion picture equipment rental
3410	Locks, all kinds except padlocks	3690	Motion picture film
2440	Locksmith service (buildings)	3690, 404X*	Motion picture film, educational
2690	Locksmith service (other)	3690, 411X*	Motion picture film, library
3950, 408X*	Log chains	2790	Motion picture film production fees
3410	Lumber (other agencies)	2690	Motion picture film processing fees
3420	Lumber (276, 710)	2390	Motion picture rental fees
2910	Magazine subscription (agency name only)	3490, 408X*	Motor, electric
3720	Magnetic tape, computer	3490	Motor, electric (replacement)
3690	Magnifying glass	3490	Motor, electric, repair parts
3990	Mail box	3560	Motor oil
3710, 403X*	Mailing machine	3590	Motor oil additive
3710	Mailing tube or wrapper	3590	Motor vehicle accessories and supplies
2680	Maintenance payments to rehabilitation clients	2990	Motor vehicle registration, other
3950	Mallet	2530	Motor vehicle registration, automobile
402X*	Mangle	3590	Motor vehicle repair parts
3920	Mangle covering	409X*	Motorboat
3420	Manhole cover or ring (276, 710)	406X*	Motorcycle
3490	Manhole cover or ring (other agencies)	3920	Mouse or rat traps
3690, 404X*	Manikin, physiological	2120	Moving expenses, agency facilities
3920	Mantle, gas	2130	Moving expenses, employee personal effects, in-state
3910	Manure	2140	Moving expenses, employee personal effects, out-of-state
2790	Manuscript grading fees	3910, 401X*	Mower
3690	Map	2450	Mudjacking (276, 710)
3410	Masonite	3910, 410X*	Mule
3950	Masonry bit	2790	Murals, painting of
3920	Mat (household use)	2690	Music service, piped-in office
3710	Mat, floor, office	3690, 404X*	Musical instrument
3920	Matches	2430	Musical instrument repair
3920, 402X*	Mattress	2770	Musician fees, professional
3950	Maul		
3100	Meat for animals	3410	Nails
2790	Medical abstract fees	3710	Nameplate
2910	Membership dues, (agency name only)	3920	Napkins
3420	Metal pavement marks (276, 710)	2820	Natural gas service
3920	Metal polish	3920	Needle, sewing
3410	Metal, reinforcing	3690	Needle, surgical
420X*	Meter, electricity, gas or water	2910	Newspaper subscriptions (agency name only)
3720	Microcomputer equipment and software upgrade	3410	Nipples, pipe
3720, 413X*	Microcomputer systems and support equipment	3690	Nipples, rubber
3710	Microfilm	2960	Notary bond
3710, 403X*	Microfilm machine, camera, reader	2690	Notary filing fee
2430	Microfilm machine repair	3710	Notary seal
2690	Microfilming services	3710	Notebook, office use
3690, 404X*	Microphone	3690	Notebook, school use
3690, 404X*	Micro projector	2450	Noxious weed spraying (276, 710)
3690, 404X*	Microscope or microscope lens	2440	Noxious weed spraying (other agencies)
3100	Minerals, agriculture	3910	Nozzle, garden
3950, 408X*	Miter box	3800	Nuclear materials (scientific research)
2690	Modeling fees (art)	3690	Nuclear materials and supplies
3100	Molasses, agricultural		
3690	Mold, cylinder		
3920	Molds, cooking		
408X*	Molds, industrial		
2690	Monitor fees		
3920	Mop bucket and mop head		

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 40 of 48

404X*	Nuclear reactor	3410	Paint remover
3710	Numbering machine, office	3420	Paint, traffic (276, 710)
3910	Nursery stock, bushes, trees	3490	Paint, traffic (other agencies)
3420	Nursery stock, bushes, trees (276, 710)	408X*	Paint spraying equipment, booth
2790	Nursing fees	3410	Paint thinner
2740	Nursing home fees	2210	Pamphlets, printing of (state facilities)
3690	Nursing pins	3690	Pamphlets, purchased
3410	Oakum	409X*	Paper baler
3940	Oars	3710	Paper clips and fasteners
412X*	Office copier purchase	3720	Paper, computer
2310	Office copier rental	3710, 403X*	Paper cutter
2430	Office copier repair	3710	Paper, office machine
2330	Office equipment rental	3910	Paper, filter, agricultural
3710, 403X*	Office furniture	3970	Paper, printing (for resale)
2690	Officiating services	3690	Paper, professional or scientific
2290	Offset printing plates	3920	Paper towels
3970	Offset printing plates for resale	2010	Parcel post insurance
3930	Oil can	3910	Paris green
2430	Oil change, other equipment	3990, 409X*	Park bench
2410	Oil change, passenger car	3990, 409X*	Park equipment
2420	Oil change, self-propelled equipment	2390	Parking lot rental fees
3490	Oil cups and zerks, non-automotive	3690, 404X*	Partition, classroom
3490	Oil filter, non-automotive	3710, 403X*	Partition, office
3920	Oil, household	2340	Pasture rent
3560	Oil, motor	2730	Pathology fees
3930	Oil, power plant	3910	Peat moss
3420	Oil, road (276, 710)	3710	Pens and pencils
3690, 404X*	Operating room cart	2690	Permit (pharmacy, boiler insp., food service, etc.)
416X*	Optical scanner (purchased)	2440	Pest control service
2470	Optical scanner repair	3690	Petroleum jelly
2730	Optometrist fees	3690, 404X*	Phonograph, educational and therapeutic
3690	Organ, human	3690, 402X*	Phonograph, entertainment
3690, 404X*	Organ, musical	3690	Phonograph record, educational and therapeutic
3690	Orthopedic appliances	3940	Phonograph record, entertainment
404X*	Oscilloscope	412X*	Photocopier purchase
2730	Osteopathic fees	2310	Photocopier rental
409X*	Outboard motor	2430	Photocopier repair
3920, 402X*	Oven, kitchen	2790	Photographer fees
3690, 404X*	Oven, laboratory and classroom	2690	Photographic developing and printing
3930, 408X*	Oven, shop	3690, 404X*	Photographic instruments
3930	Oxygen cylinder deposit, shop use	3690	Photographic supplies
3800	Oxygen cylinder deposit, research	3690	Photographs, purchased
3690	Oxygen cylinder deposit, hospital	2730	Physical examinations
3690	Oxygen, hospital use	2790	Physical therapy
3930, 408X*	Oxygen regulator, welding	2790	Physicians and doctors abstracts
3800	Oxygen, research use	2730	Physician fees
3930	Oxygen, shop use	404X*	Piano, educational and therapy
3690, 404X*	Oxygen tent	402X*	Piano, household
3490	Padlock	2430	Piano tuning
2090	Pager air time	3950	Pick
3730, 464X*	Pager purchase	3920	Picture frame, household
2040	Pager rental	3710	Picture frame, office
2490	Pager repair	3920, 402X*	Picture, purchased
3410	Paint	3910, 410X*	Pigs for breeding
3590	Paint, automotive	407X*	Pile driver (276, 710)
3950	Paint brush, roller or drop cloth		
3630	Paint dryer chemicals		

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 41 of 48

3920	Pillows or pillow cases	3950, 408X*	Posthole digger, hand
3940	Ping pong balls	407X*	Posthole digging machine (276, 710)
3940, 409X*	Ping pong table	3950, 408X*	Posthole digging machine
3410	Pipe	3920, 402X*	Potato peeler, electric
3420	Pipe, clay, concrete, or metal (roads) (276, 710)	3910, 401X*	Potato planter or digger
3410	Pipe covering, insulation	3690, 404X*	Pottery wheel
3950, 408X*	Pipe cutters	3930	Power plant supplies
3410	Pipe elbows and fittings	408X*	Power plants, portable
3410	Pipe hooks and straps	3610	Prescriptions
3910, 401X*	Pipe, irrigation	2690	Press clipping service
3950, 408X*	Pipe threaders	2360	Printer, computer, leased
3690	Pipette	413X*, 416X*	Printer, computer system, purchased
3990, 409X*	Pistol	413X*	Printer, microcomputer, purchased
3950	Pitch fork	3970	Printing plant supplies (raw materials)
3950, 408X*	Plane, shop use		
3950, 408X*	Planer or shaper	2210	Printing service (state facility)
3910	Plant, agricultural	2930	Prisoner earnings
3910	Plant bulbs	2990	Prisoner release allowance
3940	Plant, decorative	2790	Private investigator fees
2490	Plants, maintenance of decorative	3690, 404X*	Projector
2390	Plants, rental of decorative	3690, 404X*	Projector screen
401X*	Planter, grain	3910	Propane gas, agricultural
295X	Plaque (awards)	3330	Propane gas, heating
3690	Plaster, medical	3540	Propane gas, motor vehicle fuel
3410	Plaster or plaster board	3950	Pruning saw or shears
3410	Plates, electrical ceiling	2730	Psychiatrist fees
3920	Plates, household	3690	Psychological testing materials
3940, 409X*	Playground equipment	2730	Psychologist fees (doctors)
3940	Playground supplies	2790	Psychologist fees (others)
3940	Playing cards	404X*	Public address system
3950	Pliers	2790	Public relation fees
401X*	Plow, agricultural	2690	Publication fees
3910	Plow shears	3690	Publications purchased
407X*	Plow, snow (276, 710)	3910	Pulley, agricultural machinery
408X*	Plow, snow, other agencies	3490	Pulley, physical plant repairs
3950	Plumb bobs	3920	Pumice stone, household use
3410	Plumbing materials and supplies	3930	Pumice stone, shop use
3950	Plunger	3940	Pump, air (hand) recreational
3410	Plywood	3950, 408X*	Pump, centrifugal
440X*	Pole, utility, new	401X*	Pump, irrigation
3490	Pole, utility, replacement	3930, 408X*	Pump, shop and plant
3590	Polish, automotive	3950	Punch (shop)
3920	Polish, household use	3950, 408X*	Punch, stamping
3920, 402X*	Polisher, electric floor	3410	Putty
420X*	Pool, swimming	3950	Putty knife
3940, 409X*	Pool table or set of balls		
3910	Post, fence	3920	Quilt or quilting frames
2390	Post office box rent		
2010	Postage fees	3910	Rabbits for breeding
2061	Postage fees, intergovernmental, capital charge from DISC(federal reimbursement not allowed)	3690	Rabbits, laboratory
2060	Postage fees, intergovernmental, operating charge from DISC	3800	Rabbits, research
2062	Postage fees, intergovernmental, vendors other than DISC	3590	Radiator additives, automotive
3710, 403X*	Postal machine	420X*	Radiator, building
2330	Postal meter rental	3410	Radiator repair parts, building
3690	Poster supplies, educational	2690	Radio broadcast rights
3710	Poster supplies, office	3690, 465X*	Radio equipment, fixed
		3690, 464X*	Radio equipment, portable
		3920	Radio, household
		3490	Radio repair parts

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 42 of 48

463X*	Radio tower	3990, 409X*	Rifle
2330	Radio transmitter rental fees	431X*	Right-of-way easement
3920	Rags, household	2340	Right-of-way rental
3930	Rags, power plant, wiping	3490	Rivet
3420	Rail guards (276, 710)	3950	Rivet set
3690, 404X*	Rain measuring equipment	4500	Road constructed (276 only)
3950	Rake, garden	440X*	Road constructed, other agencies
3910, 401X*	Rake, hay	407X*	Road equipment (276, 710)
3920, 402X*	Range, kitchen	3420	Road maintenance supplies (276, 710)
3690, 404X*	Range, laboratory and educational		
3950	Rasps	3490	Road maintenance supplies (other agencies)
3920	Rat trap		
431X*	Razing of buildings	3420	Road oil (276, 710)
3690	Razor or blades	2450	Road or bridge repairing (276, 710)
2690	Reader services for blind	3420	Roadside park supplies (276, 710)
3950, 408X*	Reamers	3420	Rock, crushed (276, 710)
3690	Record, phonograph, educational	3410	Rock, crushed (other agencies)
3940	Record, phonograph, recreational	3420	Rock salt (276, 710)
3690, 404X*	Record player, classroom	3490	Rock salt (ice melt)
3940, 409X*	Record player, recreational	3910	Rock salt, agricultural
2640	Recording fees (paid to governmental entities)	3490	Rod, metal reinforcing
2690	Recording fees, studio	3410	Roofing materials
3690	Recording tape, classroom	3710, 403X*	Room divider, portable (office)
3690, 411X*	Recordings, library	3910	Rope, agricultural use
3940, 409X*	Recreational equipment	3920	Rope, household use
3940	Recreational supplies	3940	Rope, jump
2610	Recruitment expenses	3690, 404X*	Rostrum
2690	Referee fees, athletic	3950, 408X*	Router
2720	Referee fees, legal	3920	Rubber gloves, household
3690, 411X*	Reference book	3690	Rubber gloves, surgical
3420	Reflecting materials (276, 710)	3690	Rubber sheeting, hospital
3490	Reflecting materials (other agencies)	3920	Rubber sheeting, household
3920, 402X*	Refrigerator	3920, 402X*	Rug, house
2010	Registered letter and insurance	3710, 403X*	Rug, office
2591	Registration fee, conference, seminar (in-state)	3920	Rug, throw
2592	Registration fee, conference, seminar (border city or out-of-state)	3710	Ruler, office
		3690	Ruler, school
2593	Registration fee, conference, seminar (international)		
2531	Registration fees, automobile	3710, 403X*	Safe (free-standing)
2990	Registration fees, truck and trailer	3920	Safety pins
2690	Religious service, church	3490	Salt, rock (ice melt)
2790	Religious service, minister	3100	Salt, stock
2320	Rent of office or storage space	3200	Salt, table
2380	Rent of office or storage space (state buildings)	3420	Sand (276, 710)
2480	Repair and service - computer system and information processing equipment software	2440	Sand blasting, building
		2430	Sand blasting, other
2470	Repair and service - computer system equipment	3410	Sand, building
2470	Repair and service - information processing, microcomputer system and data communication equipment	3950, 402X*	Sander
		3490	Sanding belt
2420	Repair and service - other self-propelled equipment	3490	Sandpaper
		3920	Sanitary napkins
2410	Repair and service - passenger car	3950	Saw blade
3690	Reprint articles, purchased	2430	Saw blade sharpening
420X*	Residence	407X*	Saw, cement (276, 710)
440X*	Retaining walls, complete installation	3950, 408X*	Saw, cement (other agencies)
3990, 409X*	Revolver	3910, 401X*	Saw, chain
295X	Reward	2430	Saw, chain, repaired
		408X*	Saw, diamond
		3920, 402X*	Saw, meat

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 43 of 48

3950, 402X*	Saw, meat, power	2430	Sewing machine repair and service
409X*	Saw mill	2690	Sewing services
3950, 402X*	Saw, shop use	3690, 404X*	Shaker, laboratory
3950, 408X*	Saw, shop, power	3950, 408X*	Shaper, metal or wood
3690, 402X*	Saw, surgical	3920, 408X*	Sharpener, knife
3910	Sawdust bedding	3710	Sharpener, pencil
3690	Sawdust, classroom	3920	Shaving supplies
3920	Sawdust, meatcutters	408X*	Shearing machine, metal
3930	Sawdust, power plant	3910, 401X*	Shearing machine, sheep
3930, 408X*	Scaffolding	3920	Shears, barber
3910, 401X*	Scale, agricultural	3950	Shears, pruning, lopping, hedge
3690, 404X*	Scale, scientific	3910	Shears, sheep, hand
408X*	Scale, hopper	410X*	Sheep
3710, 403X*	Scale, postal	3410	Sheet metal, all kinds
404X*	Scanner, isotope	3690	Sheet music, educational
406X*	School bus	3940	Sheet music, recreational
3690, 404X*	School furniture	3410	Shelving materials, wood
3690, 411X*	Schoolbook, library or reference	3410	Shingles
3690, 404X*	Scientific equipment	3920	Shoe polish
3920	Scissors, barber	2490	Shoe repairs
3690	Scissors, hospital	3690	Shoes, orthopedic
3920	Scissors, household	3930	Shop towel
3710	Scissors, office	2920	Shop towel service
3690	Scissors, school	2790	Shorthand reporter fee
3950	Scoop, grain or snow	3990, 409X*	Shotgun
406X*	Scooter, motor	3910	Shovel, agricultural use
3940, 404X*	Scoreboard, electric	408X*	Shovel, power
3690	Scrap metal for school use	407X*	Shovel, power (276, 710)
407X*	Scraper, road (276, 710)	3950	Shovel, all types
3950	Scraper, shop	3920, 402X*	Show case, household
3590	Scraper, windshield	3710, 403X*	Show case, office
3950	Screwdriver	3690, 404X*	Show case, school and museum
3490	Screws, all kinds	3490	Shower replacement parts
3690, 404X*	Sculpture	2690	Shredding of records
3950	Scythes	3910	Shrubbery
407X*	Sealing machine, asphalt (276, 710)	3940	Shuffleboard set
3710, 403X*	Sealing machine, office	3420	Sickle bars and sections (276, 710)
420X*	Searchlight, fixed	3910	Sickle bars and sections, agricultural
3990, 409X*	Searchlight, portable	3950	Sickle, hand
3920	Seat covers, household	440X*	Sidewalk construction
3710	Seat covers, office furniture	2440	Sidewalk repair
2690	Secretarial services	3990	Sign, informational
2690	Security alarm monitoring	2690	Sign painting
2690	Security guard services	3420	Sign, road (276, 710)
3910	Seeder	3990	Sign, road (other agencies)
3910	Seeds	3920	Silver polish
420X*	Septic tank	402X*	Silver service (set)
2440	Septic tank cleaning	3920	Silverware
2450	Septic tank cleaning (276, 710)	3990, 409X*	Siren
2640	Servicing fees (paid to governmental entities)	3940	Skates, roller and ice
2790	Setoff collection fees	3920	Skillet
3950, 408X*	Sewer cleaning equipment	3940	Sled
2440	Sewer cleaning service	3950	Sledge hammer
3490	Sewer cleaning supplies	3920	Sleeping bag
420X*	Sewer line	3920, 402X*	Slicer, bread or meat
3490	Sewer pipe	3690	Slide, microscopic or laboratory
2850	Sewer service	3690, 404X*	Slide projector
3920, 402X*	Sewing machine	3950, 408X*	Snow blower
3920	Sewing machine parts	407X*	Snow plow (276, 710)

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 44 of 48

408X*	Snow plow (other agencies)	3970	Steel used in manufacturing for resale
2440	Snow removal service	3950	Steel wedge
3920	Soap (all kinds)	3920	Steel wool, household
3920	Soap dish	3490	Steel wool, other
3940	Soccer ball	2690	Stenographer fees
3950	Socket wrench	3930, 408X*	Step ladder, plant or shop
3950, 408X*	Socket wrench set	3690, 404X*	Sterilizer, hospital
3910	Sod	3690	Stethoscope
3930	Soda ash for boiler	3910, 401X*	Stock tank
2440	Sodding service	3410, 420X*	Stone, building
3920, 402X*	Sofa	407X*	Stone crusher (276, 710)
3940	Softball	409X*	Stone crusher (other agencies)
3910	Soil	3940, 3690	Stopwatch
2693	SOKI development and maintenance fees	401X*	Storage tank, agricultural fuel
3950	Soldering iron or gun	408X*	Storage tank, automotive fuel
3930	Soldering materials	3410	Storm door or window
3590	Solvent, cleaning, automotive	3920, 402X*	Stove, heating and kitchen
3920	Solvent, cleaning, household	3930	Stove pipe, shop or plant
3710	Solvent, cleaning, office	3930, 408X*	Stove, shop
3930	Solvent, cleaning, power plant	3910	Strainer, agricultural
403X*	Sorting machine	3920	Strainer, household
408X*	Spark plug cleaning machine	3930	Strainer, shop
433X*	Special assessment taxes for streets, curbs, sewers, etc.	3910	Straw, bedding
404X*	Spectrometer	3100	Straw, feed and forage
404X*	Spectrophotometer	408X*	Street cleaning equipment (other agencies)
2790	Speech therapist fees	407X*	Street cleaning equipment (276, 710)
3690	Splint, hospital	3990	Street information sign
3590	Sponge, automotive	3420	Structural iron (276, 710)
3920	Sponge, household	3410	Structural iron (other)
3690	Sponge, surgical	2690	Student teacher training fees
420X*	Spotlight, fixed	2910	Subscription, magazine or newspaper (agency name only)
3950, 409X*	Spotlight, portable	407X*	Surfacing machinery (276, 710)
3910	Spray, agricultural	408X*	Surfacing machinery (other agencies)
3920	Spray, household	3720	Surge protector
401X*	Sprayer, agricultural	2730	Surgeon fees
3920	Sprayer, household	3690, 404X*	Surgical cases and equipment
401X*	Spreader, agricultural	2430	Surgical equipment repair
420X*	Sprinkler system, fire protection	3690	Surgical instruments
440X*	Sprinkler system, grounds and lawn	3690, 404X*	Surveying instruments
404X*	Stage equipment	3420	Surveying stake (276, 710)
3910	Stall, agricultural	2790	Surveyor fees
2010	Stamp, postage	420X*	Swimming pool
3710	Stamp (office use)	3630	Swimming pool chemicals
3710, 403X*	Stamp, time (clock type)	3910, 410X*	Swine for breeding
2010	Stamped envelopes and cards	3920, 402X*	Swing, lawn or porch
408X*	Stamping machinery, shop and plant	3910	Syringe, agricultural
403X*	Stapler, power	3690	Syringe, hospital
3410	Starter, fluorescent	3920	Syringe, household
3590	Starting fluid, automotive		
401X*	Stationary engine, agricultural		
408X*	Stationary engine, plant	3920, 402X*	Table, household
2830	Steam	3690, 404X*	Table, professional, scientific, or educational
420X*	Steam boiler		
3930	Steam fitting supplies and materials	3710, 403X*	Table, office
3410	Steel bar, beam, or sheet	3420	Table, picnic (276, 710)
420X*	Steel building	3940	Table tennis set
3490	Steel casings, water wells	3920	Tablecloth
3490	Steel casters	3930, 408X*	Tackle blocks

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06
 Date Issued 02/74
 Revisions marked #

Filing Number 7,002
 Page 45 of 48

3590	Tail gate, replacement	3940	Tennis balls, nets, rackets
3950	Tampers or tamping bars	3940,409X*	Tent
3410	Tank, hot water, (replacement)	2440	Termite control service
3690, 404X*	Tank, photo developing	2790	Test scoring fees
408X*	Tank, storage	3690	Test tube
3950	Tap and die replacement	3690	Test tube brush
3950, 408X*	Tap and die set	3990	Testbooks purchased for resale
3720	Tape, magnetic computer	3690	Testing materials purchased
3930	Tape, masking, plastic, friction	2790	Testing services, professional
3920	Tape measure, household	3690, 411X*	Textbook, library or reference
3950	Tape measure, shop	3990	Textbooks purchased for resale
3690, 404X*	Tape recorder, classroom	3690	Theatrical costumes and supplies
3710, 403X*	Tape recorder, office	3690	Thermometer, hospital
3410	Tar paper	3920	Thermometer, household
3420	Tar, road (276, 710)	3920	Thermos bottle and jug
3490	Tar, road (other agencies)	3410	Thermostat, building
3420	Tarpaulin (276, 710)	3990	Tickets, admission for resale
3910	Tarpaulin, agricultural	3410	Tile, building
3950	Tarpaulin, painter and other	3410	Tile, drain and floor
2990	Tax, payment of real estate	3910, 401X*	Tiller, garden
433X*	Tax, special assessments for curbs, sewers, etc.	3410	Timber, building
2690	Taxidermist fees	3710, 403X*	Time clocks and recorders
462X*	Telecommunications switching equipment	3690, 404X*	Timing equipment, professional
3730, 461X*	Telecommunications termination equipment	3950	Tin shears or snips
463X*	Telecommunications transmission equipment	3410	Tin sheet
3710	Telephone book	3590	Tire chains
3730, 461X*	Telephone equipment and installation	3590	Tire patch, cap, valve
2040	Telephone equipment, leased (paid to telephone service vendor)	3950	Tire tester
2081	Telephone service and equipment, intergovernmental, capital charges from DISC	3910	Tires, agricultural equipment
2080	Telephone service and equipment, other intergovernmental, operating charges from DISC	3940	Tires, bicycle
2030	Telephone service, data transmission line	3590	Tires, motor vehicles
207X	Telephone service, intergovernmental long distance	3690	Tires, wheel chair
2051	Telephone service, intergovernmental local capital charge from DISC	2990	Title transfer, state-owned truck
2050	Telephone service, intergovernmental local, operating charge from DISC	2530	Title transfer, state-owned car
2052	Telephone service, intergovernmental local vendors other than DISC	3920	Toaster
2071	Telephone service, KANS-A-N, capital charge from DISC(federal reimbursement not allowed)	3690, 409X*	Toilet, portable
2070	Telephone service, KANS-A-N, operating charge from DISC(federal reimbursement allowed)	420X*	Toilet, original
2072	Telephone service, KANS-A-N, vendors other than DISC	3410	Toilet, replacement
2020	Telephone service, local	3920	Toilet tissue
2030	Telephone service, long distance	3930, 408X*	Toolbox
3730	Telephone	3920	Toothbrushes, pastes, powders
2430	Teletype equipment repair and service	3950	Torque wrench
2040	Teletype lease service	3690	Tourniquet
2430	Television repair and service	3950	Tow chains and lines
2390	Television service, cable	3920	Towels, household
463X*	Television system installed (closed circuit)	2990	Towing abandoned vehicle
463X*	Television transmitting equipment	2410	Towing service, automobile
3490	Television repair parts	2420	Towing service, other self-propelled equipment
3690	Template	3940	Toys
		401X*	Tractor, garden and farm
		2330	Tractor rental
		3590	Tractor repair parts, non-agricultural
		3910	Tractor repair parts, agricultural
		407X*	Tractor, road and highway (276, 710)
		3420	Traffic cones (276, 710)
		407X*	Traffic counter (276, 710)
		3420	Traffic sign (276, 710)
		3990	Traffic sign (other agencies)

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 46 of 48

4500	Traffic signal, permanent (276 only)	3970	Twine used in manufacture for resale
409X*	Traffic signal, portable	3710, 403X*	Typewriter
3490	Traffic signal repair parts (other)	2430	Typewriter repair
3420	Traffic signal repair parts (276, 710)	2690	Typing services
3910, 401X*	Trailer, agricultural		
409X*	Trailer, semi	3920	Umbrella
2680	Trainee stipends, rehabilitation clients	3910	Umbrella, farm equipment
3690	Transcript copies	2690	Umpiring services
2790	Transcribing fees	2490	Uniform, alteration of
3690, 404X*	Transformer, portable, laboratory or classroom	3940	Uniform, baseball, football, basketball
3930, 408X*	Transformer, portable, shop		
440X*	Transformer, power pole, new	2410	Upholstering cars
3490	Transformer, power pole, replacement	2430	Upholstering office furniture
3490	Transistors	2420	Upholstering trucks
3690, 404X*	Transits	3490	Upholstery materials
2680	Transportation allowance for rehabilitation clients	420X*	Urinal, wall
		3410	Urinal, wall, replacement
3920	Trash can	2890	Utilities not classified elsewhere
2440	Trash removal service and dump fees		
3920	Tray, household	3610	Vaccine, human
3690	Tray, professional, scientific, or educational	3620	Vaccine, animal
3690	Tray stand, hospital	3920	Vacuum cleaner
3910	Tree guard	420X*	Vacuum cleaning system
2440	Tree trimming and removal service	3910	Vacuum pump, agricultural
3910	Trees, nursery stock	3690	Vacuum pump, hospital and laboratory
408X*	Trench digging machinery (other)	420X*	Vault or safe, built in
407X*	Trench digging machinery (276, 710)	3940	Vaulting pole
2440	Trench digging service	402X*	Vending stand equipment
3930, 408X*	Trestle, scaffolding	3690, 404X*	Veterinary instruments and apparatus
3690, 404X*	Tripod, camera or surveyor	2760	Veterinary services and fees
3940	Trophies (other than for awards)	3690	Veterinary supplies
2690	Trophies, engraving of (other than for awards)	3690, 404X*	Videotape, educational
401X*	Trough, feed and watering	3690, 411X*	Videotape, library
3950	Trowel, hand	2390	Videotape rental fees
406X*	Truck	2790	Video taped programs, production of
3930, 408X*	Truck, hand (shop use)	3950, 408X*	Vise
3590	Truck repair parts	3690, 404X*	Voice amplification system
2420	Truck repair and service	3940	Volleyballs and nets
3920, 402X*	Trunk, storage, household	3950, 408X*	Voltmeter
3710	Trunk, storage, office		
3690	Truss, medical		
3690	Tubes, glass, medical or surgical	3410	Wallboard, wallpaper, and supplies
3590	Tubes, motor vehicle inner	3420	Warning flag (276, 710)
3490	Tubing, aluminum	3490	Washers, iron and rubber
3410	Tubing, copper, plumbing	3920, 402X*	Washing machine, household
3690	Tubing, glass	3920	Waste basket, other use
3690	Tubing, rubber	3710	Waste basket, office
3930	Tubing, shop and power plant	2860	Waste, solid, disposal fees
2660	Tuition for state employees and students	3920	Water, bottled drinking
2680	Tuition, rehabilitation clients	2330	Water cooler rental
3690	Tuning fork	2440	Water fountain repair (attached to building)
3910	Turf		
3950, 408X*	Turf edger	420X*	Water fountain (attached to building)
3910	Turkeys for breeding	420X*	Water heater
3690	Tweezers, hospital	3410	Water heater (replacement)
3920	Tweezers, household	420X*	Water hydrant, line, or meter
3910	Twine, agricultural	3920, 402X*	Water purifiers and softeners
3920	Twine, household	2440	Water softener service
3710	Twine, office	3490	Water softening chemicals

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DIVISION OF ACCOUNTS AND REPORTS

POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Revisions marked #

Filing Number 7,002

Page 47 of 48

420X*	Water storage tank and tower
3410	Water treatment supplies
3910, 401X*	Water trough and equipment (agricultural)
2840	Water utilities
440X*	Water well drilling
3920, 402X*	Waxing machine
3410	Weather stripping
3950	Weeder, hand
2690	Weighing fee, elevator scales
3690, 404X*	Weights, testing scales
3690, 404X*	Welding equipment (educational)
3930, 408X*	Welding equipment (shop)
2430	Welding of equipment
3490	Welding rod and supplies (shop)
3690	Welding supplies (educational)
3930, 408X*	Wheelbarrow
3690, 404X*	Wheelchair
404X*	Whirlpool bath
3940	Whistle
420X*	Wind tunnel
2440	Wind tunnel repair
3410	Window repair parts
3920	Window coverings (blinds, drapes, etc.) - installed in rented building
420X*	Window coverings - original installation
3410	Window coverings - replacement
2440	Window coverings - repair
3590	Windshield washing fluid
3490	Wire
3910	Wire, agricultural use
3950	Wire cutters
3410	Wire, electrical
3910	Wire fence
3920	Wire, household
3910	Wire stretchers
2690	Witness fees
3390	Wood (for fuel)
3910	Wood shavings (bedding)
3410	Wood stain
2410	Wrecker service, automobile
2420	Wrecker service, other self-propelled equipment
3950	Wrench
3690	X-ray exposure badge
404X*	X-ray machine
2790	X-ray service fees
420X*	Yard lighting

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DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 01/12/06

Date Issued 02/74

Filing Number 7,002

Page 48 of 48

Business Procurement Cards Expenditure Sub-Object codes

3008	Clothing - BPC Purchases
3108	Feed and Forage - BPC Purchases
3308	Fuel (non-motor vehicle use) - BPC Purchases
3408	Maintenance and Construction Materials, Supplies and parts - BPC Purchases
3508	Motor Vehicles Parts, Supplies and Accessories - BPC Purchases
3608	Professional and Scientific Supplies and Materials - BPC Purchases
3708	Stationery, Office and Data Processing Supplies - BPC Purchases
3808	Research Supplies and Materials - BPC Purchases
3908	Other Supplies, Materials and Parts - BPC Purchases
3998	Labor Charges Associated with the Purchase of Parts - BPC Purchases